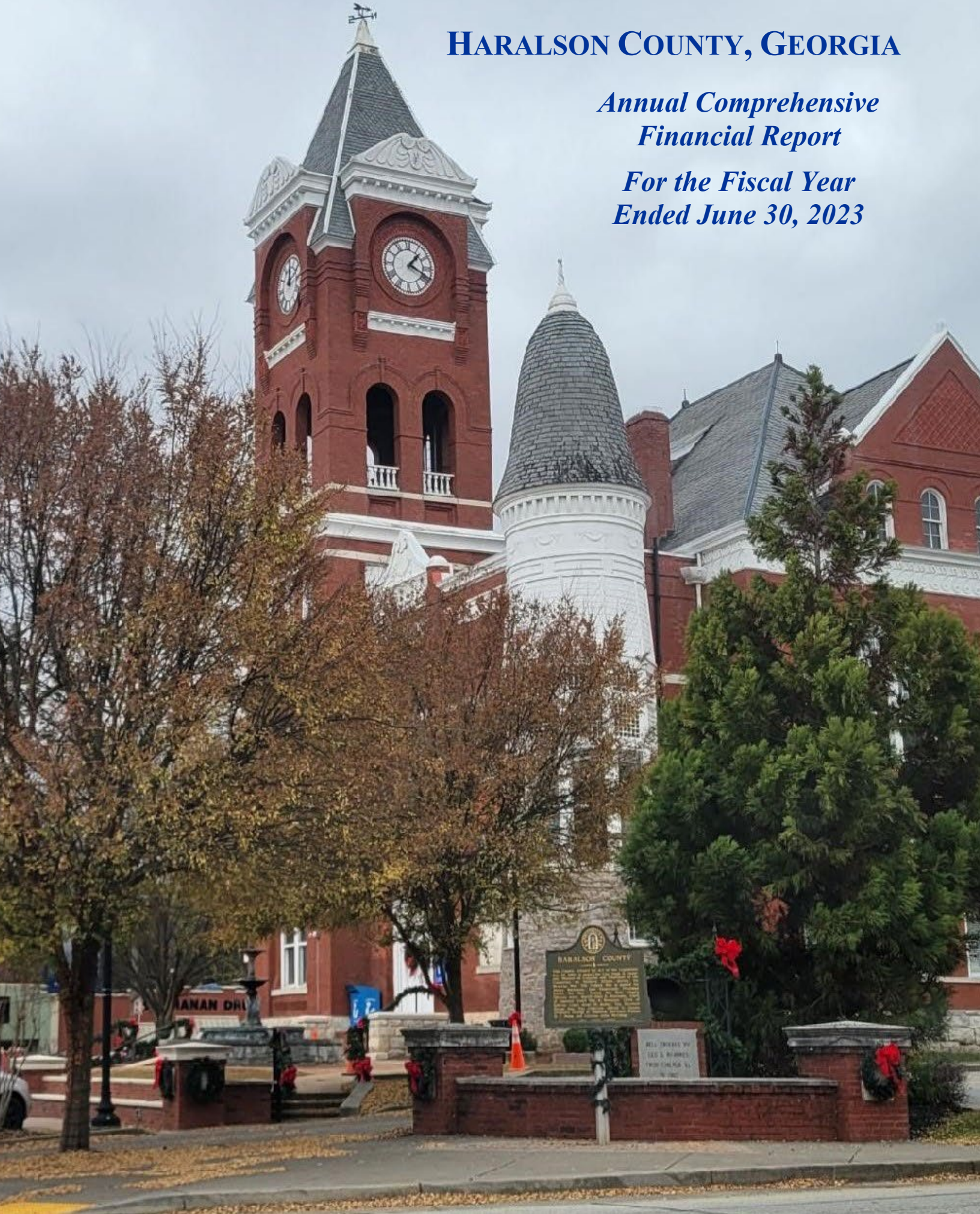


HARALSON COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

HARALSON COUNTY, GEORGIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023



Prepared by
Don Johnson, Finance Director
County Clerk's Office

HARALSON COUNTY, GEORGIA

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For the Fiscal Year Ended June 30, 2023

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Introductory Section



Haralson County
Board of Commissioners

Ronald J. Ridley
Chairman/C.E.O.

February 16, 2024

The Honorable Ronald J. Ridley, Chairman/C.E.O.
Members of the Haralson County Board of Commissioners
and Citizens of Haralson County, Georgia

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of Haralson County, Georgia (County) for the fiscal year ended June 30, 2023.

This report consists of management's representations concerning the finances of Haralson County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Haralson County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Haralson County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the county's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The county's financial statements have been audited by Will M. Robinson, CPA, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2023 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2023 are

155 Van Wert Street ◆ Buchanan, GA 30113 770-646-2002 ◆ Fax: 770-646-2035

fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Haralson County is in the northwest portion of Georgia. It is considered the economic hub of this region with easy access to Interstate Highway I-20. The County is approximately one hour west of downtown Atlanta and Hartsfield Jackson Atlanta International Airport. The County occupies a land area of 283 square miles and serves a population of 31,337. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

In 1856, an Act was approved by the Georgia General Assembly creating the Board of Commissioners of Haralson County. The County operates under a Chairman/County Commission form of government. Policy-making and legislative authority are vested in the Board of Commissioners consisting of five commissioners elected at-large on a partisan basis. The commissioners serve four-year staggered terms. The Board of Commissioners is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney, and auditors. The County Manager is responsible for carrying out the policies and ordinances of the county commission, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

Haralson County provides a full range of services, including maintenance of roads and other infrastructures; court services; jail and prison, fire protection; recreational services planning; building inspection; E911; emergency management; recycling and animal control services, which are provided countywide.

The annual budget serves as the foundation for Haralson County's financial planning and control. All departments of the County are required to submit requests for appropriation to the Finance Director, who in turn shall submit a recommended budget for the Board of Commissioners. The Board of Commissioners may then hold a budget hearing with each department. After holding a public hearing on the proposed budget, the final budget must be adopted no later than June 30th of each year. The appropriated budget is prepared by fund and by department. Management may make transfers of appropriations within a department. Any change to the General Fund in total or departmental appropriation requires approval of the Board of Commissioners. Any change to the special revenue funds in total appropriation requires approval of the Board of Commissioners. Budget-to-actual comparisons are provided in a report for each individual governmental fund for which an appropriated annual budget has been adopted.

The financial statements contained herein include all activities and functions of Haralson County that are under the jurisdiction of the Board of Commissioners, as set forth in state and local law. Additionally, two component units are included in these financial statements because of their operational and financial

relationships to the County. Those are the Haralson County Health Department, which provides a variety of health-related services in the County, as well as the Development Authority of Haralson County.

Factors Affecting Financial Conditions

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Haralson County operates. During the fiscal year ended June 30, 2023, the County's financial condition was not impacted significantly by any financial policies. The County did see an increase in local option sales tax collections from the prior year.

Local Economy. Haralson County saw its total tax digest increase for the seventh year in a row. The increase was 7.44% compared to the previous year. This increase shows the local area is experiencing an upturn in the economy. The County issued 324 building permits with an estimated construction cost of $7,150,000 for 2023.

As in previous years, many city and county capital projects are being completed locally as a result of a special purpose local option sales tax (SPLOST) that is in effect. Several school projects, recreational facilities and road projects were completed as part of the overall SPLOST packages.

Long Term Outlook. With hopes that a rebound in the economy would occur, the reality of the matter is that a rebound is very slow for our area. However, we are seeing some improvement by the decreased unemployment rate. Because of this, we expect modest improvement in our local economy in the near future. We do anticipate a slight increase in the ad valorem digest for 2023. The County's diverse tax base and strong manufacturing industry will still provide a measure of economic stability locally.

In general, 2023 was another year of economic challenges, however, there continues to be several bright spots and the county is positioned to take advantage of any improvements in the economy as they occur.

Single Audit. As a recipient of federal, state, and county financial assistance, the County is responsible for ensuring an adequate internal control structure is in place to ensure compliance with applicable laws and regulations. This internal control structure is subject to periodic evaluation by the County's management.

Expenditures of federal awards exceeded the $750,000 threshold for the year ended June 30, 2023, and, subsequently, the County was required to have a Single Audit in accordance with Uniform Guidance.

Other Information

Independent Audit. Georgia Code requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the county by independent certified public accountants selected by the Haralson County Board of Commissioners. This requirement has been met and the auditor's unmodified opinion has been included in this report.

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Haralson County, Georgia for its Annual Comprehensive Financial Report for fiscal year ended June 30, 2022. This was the eighth year that Haralson County, Georgia received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report which must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year. We believe our 2023 report continues to conform to the Certificate of Achievement program requirements. We are submitting this 2023 report to the GFOA to determine its eligibility for another certificate for the fiscal year ended June 30, 2023.

Acknowledgments

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedication and contributions of the entire finance department staff, the auditors for the County and the cooperation of the various elected officials and appointed management.

In closing, we also wish to acknowledge the valuable contribution of the Board of Commissioners. Their guidance and leadership in conducting the financial affairs of Haralson County in a responsible and progressive manner is greatly appreciated.

Respectfully Submitted,



Ronald J. Ridley
Chairman/CEO



Alison Palmer
County Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Haralson County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

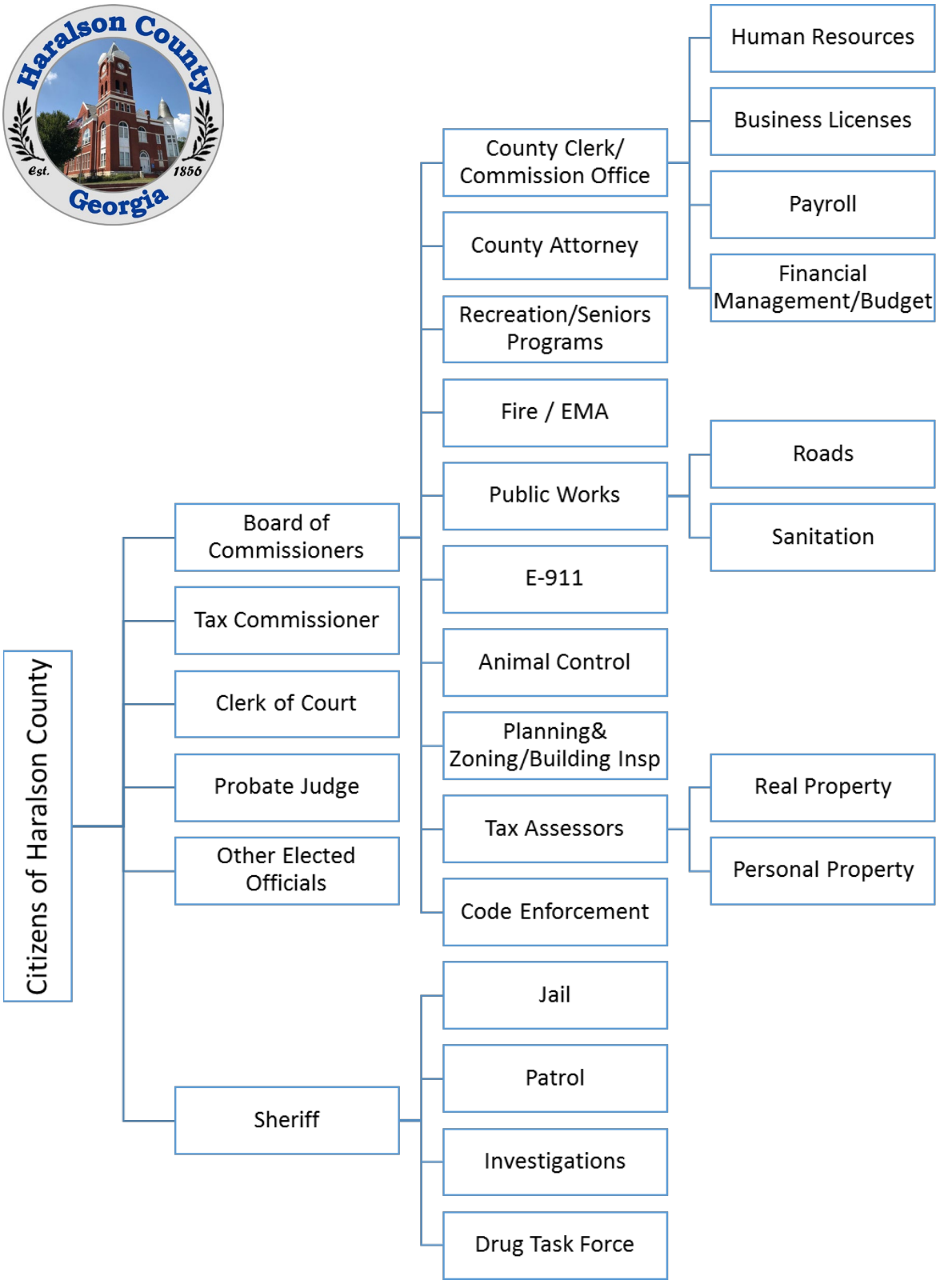
HARALSON COUNTY, GEORGIA

List of Principal County Officials
For the Fiscal Year Ended June 30, 2023

Board of Commissioners	
Ronald J. Ridley	Chairman / CEO
David Tarpley	District #1
Daniel Elsberry	District #2
John Daniel	District #3/Vice Chair
Ryan Farmer	District #4
Other Elected Officials	
Natasha Pope	Tax Commissioner
Stacy Williams	Sheriff
Amy Muse	Clerk of Superior Court
J. Edward Hulsey, Jr.	Probate Judge
Crystal Bice	Juvenile Judge
Jason Blackmon	Magistrate Judge
Andrew Roper	Judge, Superior Court of Haralson County
Mark Murphy	Judge, Superior Court of Haralson County
Oliver J. Browning	District Attorney
Patty Hutcheson	Coroner
Greg Dewberry	County Surveyor
Appointed Officials	
Alison Palmer	Clerk
Robert McPherson	Tax Assessor
David Mecklin	Attorney

HARALSON COUNTY, GEORGIA

Organizational Chart
For the Fiscal Year Ended June 30, 2023



FINANCIAL SECTION



Will Robinson, CPA, LLC
Certified Public Accountants

103 Rejen Drive
Carrollton, Georgia 30117

770-836-4943 (office)
678-323-3730 (fax)

www.willrobinsoncpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Haralson County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Haralson County, Georgia (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Haralson County Health Department, a discretely presented component unit of the County, which represents 2.3 percent, 1.6 percent, and 2.5 percent, respectively, of the assets, net position, and revenues of the statements of governmental activities as of June 30, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Haralson County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note 1 to the financial statements, during the year ended June 30, 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10, budgetary comparison information on pages 52-55, and schedule of changes of the County's net pension liability and related schedules on pages 56-58, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund statements and schedules, the schedules of expenditures of special purpose local option sales tax proceeds, the schedule of expenditures of transportation special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected

to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules, the schedules of expenditures of special purpose local option sales tax proceeds, the schedule of expenditures of transportation special purpose local option sales tax proceeds, the schedule of expenditures of federal awards, and the discretely presented component unit financial statements for the Development Authority are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

We have also issued our report dated February 16, 2024, on our consideration of the County's internal control over compliance for each major federal program as required by the Uniform Guidance. The purpose of that report is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, and not to provide an opinion on the effectiveness of internal control over compliance.

Will Robinson, CPA, LLC

Carrollton, GA
February 16, 2024

Our discussion and analysis of Haralson County's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the County's basic financial statements, which begin on page 11.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the County-wide statement of position presenting information that includes all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities* which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Under this reporting model, the County is required to distinguish between governmental activities that are principally supported by taxes and user charges and business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, and culture and recreation. The County does not have any business-type activities to report. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. The County's component units are the Haralson County Development Authority and the Haralson County Health Department. These organizations are reported separately from the primary government though included in the County's overall reporting entity.

The government-wide financial statements are presented on pages 11 through 13 of this report.

Fund Financial Statements
A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 14 through 17 of this report.

Fiduciary funds (i.e. the custodial funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs.

The basic fiduciary fund financial statement is presented on pages 18 and 19 of this report.

Notes to the Basic Financial Statements
The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are on pages 20 to 51 of this report.

Financial Analysis of the County as a Whole

The County's net position at fiscal year-end was $41,728,487. This is a $6,738,101 increase from last year's net position of $34,990,386.

The following table provides a summary of the County's net position for the current and prior year:

Summary of Net Position

	Governmental Activities	
	2023	**2022**
Assets:		
Current and other assets	$ 29,054,851	$ 22,205,662
Capital assets	19,791,045	18,702,785
Total assets	48,845,896	40,908,447
Total deferred outflows of resources	1,768,026	895,762
Liabilities:		
Current liabilities	6,857,647	4,295,088
Long-term liabilities	1,466,872	795,558
Total liabilities	8,324,519	5,090,646
Total deferred inflows of resources	560,916	1,723,177
Net position:		
Net investment in capital assets	19,791,045	17,992,823
Restricted	13,547,083	9,879,235
Unrestricted	8,390,359	7,118,328
Total net position	$ 41,728,487	$ 34,990,386

The County's change in net position at fiscal year-end was $6,738,101. This was a increase of $1,805,387 compared to the previous fiscal year of $4,932,714. The change is mostly due to the new TSPLOST 2022 Issue of tax revenue received, but not spent during the current fiscal year.

The following table provides a summary of changes in net position for the current and prior year:

Summary of Changes in Net Position

	Governmental Activities	
	2023	**2022**
Revenues:		
Program:		
Charges for services	$ 2,625,233	$ 2,140,451
Operating grants	1,954,122	807,872
Capital grants	680,406	663,269
General:		
Property taxes	13,407,251	12,399,236
Sales taxes	11,077,597	9,632,414
Insurance premium taxes	1,655,719	1,609,826
Other taxes	352,727	367,753
Unrestricted investment earnings	29,807	20,340
Gain on sale of capital assets	42,922	34,980
Miscellaneous revenue	263,630	352,484
Total revenues	32,089,414	28,028,625
Program expenses:		
General government	3,234,620	2,851,438
Judicial	1,995,636	1,682,715
Public safety	12,321,892	10,306,059
Public works	5,414,121	6,064,317
Health and welfare	1,391,471	1,278,231
Culture and recreation	633,264	620,337
Housing and development	360,309	292,814
Total expenses	25,351,313	23,095,911
Change in net position	6,738,101	4,932,714
Net position, beginning of year	34,990,386	30,057,672
Net position, end of year	$ 41,728,487	$ 34,990,386

Financial Analysis of the County's Funds

Governmental funds

Governmental funds are reported in the fund statements with a short-term inflow and outflow of expendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $21,710,174 an increase of $4,747,309 in comparison with the prior year. The increase is mainly due to an increase in tax revenue.

The major governmental funds of the County are the General Fund, TSPLOST Fund, SPLOST VI Fund, SPLOST VII Fund, ARPA Fund, and the Special Services Districts Fund.

The ***General Fund*** is the government's primary operating fund and the largest source of day-to-day service delivery. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund reported an ending fund balance of $8,820,250. Of this year-end total, $8,092,056 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances include: $71,035 set aside for inventory. Restricted fund balance of $657,159 for capital projects. The fund balance of the General Fund on June 30, 2023 was $8,820,250 compared to $7,735,531 on June 30, 2022 an increase of $1,084,719.

The General Fund revenues increased $781,189 in 2023 from the previous year.

1. Taxes revenue category increased by $812,578 due mainly to an increase in property taxes and sales taxes revenue.
2. All other revenue categories decreased in total by approximately $29,000 compared to 2022.

The General Fund expenditures increased $77,625 in 2023 from the previous year.

1. The General Government category increased by $308,978 during 2023. Most of the increase was an increase in general operating expenditures.
2. The Judicial category increased by $272,931 during 2023. Most of the increase was an increase in general operating expenditures.
3. The Public Safety category increased by $872,175 during 2023. Most of the increase was an increase in general operating expenditures.
4. The Public Works category increased $132,006. Most of the increase was an increase in general operating expenditures.
5. The Health and Welfare category increased by $14,984 during 2023. Most of the increase was an increase in general operating expenditures.
6. The Culture and Recreation category had no change during 2023.
7. The Housing and Development category decreased $7,556. Most of the decrease was a decrease in general operating expenditures.

The ***TSPLOST Fund*** accounts for the financial resources provided from the one-percent transportation special purpose local option sales tax. Such resources are to be used to fund transportation improvements in the County. The fund balance of the TSPLOST Fund on June 30, 2023 was $3,678,146 compared to $1,312,021 on June 30, 2022 an increase of $2,366,125.

The ***SPLOST VI Fund*** accounts for the financial resources provided from the one-percent special purpose local option sales tax. Such resources are to be used for water, public safety, roads, recreation and government building capital projects. The fund balance of the SPLOST VI Fund on June 30, 2023 was $1,354,286 compared to $2,128,587 on June 30, 2022 a decrease of $774,301.

The ***SPLOST VII Fund*** accounts for the financial resources provided from the one-percent special purpose local option sales tax. Such resources are to be used for water, public safety, roads, recreation and government building capital projects. The fund balance of the SPLOST VII Fund on June 30, 2023 was $5,324,603 compared to $3,386,647 on June 30, 2022 an increase of $1,937,956.

The ***ARPA Fund*** accounts for the American Rescue Plan Act grant, and expenditures related to ARPA. The fund balance of the ARPA Fund on June 30, 2023 was $9,139 compared to $2,106 on June 30, 2022 an increase of $7,033.

The ***Special Services Districts Fund*** provides public safety, sanitation, zoning and inspections, and parks and recreation activity to the remaining unincorporated section of Haralson County. The fund balance of this fund was $731,714 on June 30, 2023 compared to $1,022,342 on June 30, 2022 a decrease of $290,628.

General Fund Budgetary Highlights

The original adopted budget did anticipate a change in its total fund balance due to an increase in tax revenues. The budget was subsequently revised to reflect an increase of $995,000 from the original budget. The increase was mainly due to an increase in property taxes, sales taxes, intergovernmental revenues and various operating expenditures.

The 2023 General Fund budget variances are as follows:

1. The total revenues were more than the final budget by $75,772. Taxes were $265,143 more than the final budget. In addition, Intergovernmental, Charges for Services, Fines and Forfeitures, Interest Income, Contributions and Donations, and Miscellaneous Revenue were also below the final budget by $189,371, net.

2. All expenditure categories were less than projected in the final budget by a combined $1,005,059. All departments met the challenge of providing services at basically the same service level but with fewer funds available to spend.

Capital Asset and Debt Administration

Capital assets
The County's investment in capital assets as of June 30, 2023, amounts to $19,791,045. This investment in capital assets includes land, buildings and improvement and machinery and equipment. It also includes infrastructure (roads) constructed over the past eight years, as well as retroactive infrastructure constructed since 1980.

The following is a summary of the County's capital assets for the year ended June 30, 2023:

Capital Assets
(Net of Accumulated Depreciation)

	Governmental Activities	
	2023	2022
Land	$ 1,692,012	$ 940,348
Buildings and improvements	13,278,360	13,490,999
Machinery and equipment	3,371,821	2,761,421
Infrastructure	1,448,852	1,510,017
Total	$ 19,791,045	$ 18,702,785

See Note 3 of this report for additional information about the County's capital assets.

Long-term debt
The following is a summary of long-term debt for the year ended June 30, 2023:

Outstanding Debt

	Governmental Activities	
	2023	2022
Compensated absences	$ 242,877	$ 199,060
Notes Payable	-	709,962
Total	$ 242,877	$ 909,022

See Note 3 of this report for additional information about the County's long-term debt.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Ronald J. Ridley, Chairman and CEO, Commission Office, 155 Van Wert Street, Buchanan, Georgia 30113, 770-646-2002.

BASIC FINANCIAL STATEMENTS



HARALSON COUNTY, GEORGIA

Statement of Net Position
June 30, 2023

	Primary Government Governmental Activities	Haralson County Health Department	Development Authority of Haralson County
ASSETS			
Cash	$ 25,989,751	$ 948,914	$ 152,884
Taxes receivable, net of allowance	2,071,533	-	-
Accounts receivable, net of allowance	139,648	10,632	76,146
Interest receivable	463	-	-
Note receivables	309,198	-	-
Prepaid items	-	632	2,581
Inventories	71,035	17,630	-
Due from other governments	473,223	43,293	-
Capital assets:			
Nondepreciable capital assets	1,692,012	-	912,605
Right to use leased assets, net of amortization	-	2,499	-
Depreciable capital assets, net	18,099,033	9,600	43,436
Net other post employment benefits asset	-	29,491	-
Total assets	48,845,896	1,062,691	1,187,652
DEFERRED OUTFLOWS OF RESOURCES			
Related to other post-employment benefits	-	76,628	-
Related to pension benefits	1,768,026	336,451	-
Total deferred outflows of resources	1,768,026	413,079	-
LIABILITIES			
Accounts payable	1,033,728	493	-
Accrued liabilities	323,000	-	-
Accrued liabilities	275,551	-	-
Retainage payable	34,762	-	-
Due to other governments	414,229	-	-
Unearned revenue	4,637,937	-	-
Compensated absences due within one year	138,440	3,403	-
Compensated absences due in more than one year	104,437	30,622	-
Lease liability due within one year	-	780	-
Lease liability due in more than one year	-	1,674	-
Net pension liability	1,362,435	764,217	-
Total liabilities	8,324,519	801,189	-
DEFERRED INFLOWS OF RESOURCES			
Related to other post-employment benefits	-	59,067	-
Related to pension benefits	560,916	5,290	-
Total deferred inflows of resources	560,916	64,357	-
NET POSITION			
Net investment in capital assets	19,791,045	12,099	956,041
Restricted for:			
Economic development	692,956	-	-
Judicial	95,310	-	-
Capital projects	11,023,333	-	-
Culture and recreation	9,528	-	-
Public safety	994,242	-	-
Special services	731,714	-	-
Unrestricted	8,390,359	598,125	231,611
Total net position	$ 41,728,487	$ 610,224	$ 1,187,652

The accompanying notes are an integral part of these financial statements.

HARALSON COUNTY, GEORGIA

Statement of Activities
For the Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	$ 3,234,620	$ 248,293	$ 938,430
Judicial	1,995,636	867,507	234,125
Public safety	12,321,892	908,076	289,632
Public works	5,414,121	21,843	489,385
Health and welfare	1,391,471	317,948	2,550
Culture and recreation	633,264	261,566	-
Housing and development	360,309	-	-
Total governmental activities	25,351,313	2,625,233	1,954,122
Total primary government	25,351,313	2,625,233	1,954,122
Component Units			
Haralson County Health Department	861,261	329,665	393,098
Development Authority of Haralson County	981,809	50,826	-
Total component units	$ 1,843,070	$ 380,491	$ 393,098
	$ 1,843,070	$ 380,491	$ 393,098
General revenues:			
Property taxes			
Sales taxes			
Insurance premium taxes			
Other taxes			
Unrestricted investment earnings			
Gain on sale of capital assets			
Miscellaneous revenue			
Total general revenues			
Change in net position			
Net position, beginning of year			
Net position, end of year			

The accompanying notes are an integral part of these financial statements.

Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets		
	Primary Government	Component Units	
	Governmental Activities	Haralson County Health Department	Development Authority of Haralson County
$ 178	$ (2,047,719)	$ -	$ -
-	(894,004)	-	-
10,504	(11,113,680)	-	-
668,707	(4,234,186)	-	-
-	(1,070,973)	-	-
1,017	(370,681)	-	-
-	(360,309)	-	-
680,406	(20,091,552)	-	-
680,406	(20,091,552)	-	-
-	-	(138,498)	-
750,000	-	-	(180,983)
$ 750,000	-	(138,498)	(180,983)
$ 750,000	-	(138,498)	(180,983)
	13,407,251	142,218	-
	11,077,597	-	-
	1,655,719	-	-
	352,727	-	-
	29,807	472	32
	42,922	-	-
	263,630	9	-
	26,829,653	142,699	32
	6,738,101	4,201	(180,951)
	34,990,386	606,023	1,368,603
	$ 41,728,487	$ 610,224	$ 1,187,652

HARALSON COUNTY, GEORGIA

Balance Sheet
Governmental Funds
June 30, 2023

ASSETS	General	T-SPLOST	SPLOST VI	SPLOST VII	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
Cash	$ 10,124,904	$ 3,430,591	$ 1,354,286	$ 5,339,164	$ 4,647,076	$ 5,645	$ 1,088,085	$ 25,989,751
Receivables:								
Accounts	3,961	-	-	-	-	39,435	96,252	139,648
Taxes	1,131,541	247,555	-	491,510	-	200,927	-	2,071,533
Interest	-	-	-	-	-	-	463	463
Notes	-	-	-	-	-	-	309,198	309,198
Due from other funds	-	-	-	-	-	512,076	350,808	862,884
Due from other governments	209,394	-	-	-	-	133,034	130,795	473,223
Inventories	71,035	-	-	-	-	-	-	71,035
Total assets	$ 11,540,835	$ 3,678,146	$ 1,354,286	$ 5,830,674	$ 4,647,076	$ 891,117	$ 1,975,601	$ 29,917,735
LIABILITIES								
Accounts payable	$ 947,553	$ -	$ -	$ 21,272	$ -	$ -	$ 64,903	$ 1,033,728
Accrued liabilities	236,608	-	-	-	-	68,029	18,363	323,000
Contracts payable	-	-	-	275,551	-	-	-	275,551
Retainage payable	-	-	-	34,762	-	-	-	34,762
Unearned revenue	-	-	-	-	4,637,937	-	-	4,637,937
Due to other funds	862,884	-	-	-	-	-	-	862,884
Due to other governments	139,444	-	-	174,486	-	-	100,299	414,229
Total liabilities	2,186,489	-	-	506,071	4,637,937	68,029	183,565	7,582,091
EFERRED INFLOWS OF RESOURCES								
Unavailable revenue	534,096	-	-	-	-	91,374	-	625,470
Total deferred inflows of resourc	534,096	-	-	-	-	91,374	-	625,470
FUND BALANCES								
Fund balances:								
Nonspendable:								
Inventory	71,035	-	-	-	-	-	-	71,035
Restricted:								
Economic development	-	-	-	-	-	-	692,956	692,956
Judicial	-	-	-	-	-	-	95,310	95,310
Capital projects	657,159	3,678,146	1,354,286	5,324,603	9,139	-	-	11,023,333
Culture and recreation	-	-	-	-	-	-	9,528	9,528
Public safety	-	-	-	-	-	-	994,242	994,242
Special services	-	-	-	-	-	731,714	-	731,714
Unassigned	8,092,056	-	-	-	-	-	-	8,092,056
Total fund balances	8,820,250	3,678,146	1,354,286	5,324,603	9,139	731,714	1,792,036	21,710,174
Total liabilities, deferred inflows of resources and fund balances	$ 11,540,835	$ 3,678,146	$ 1,354,286	$ 5,830,674	$ 4,647,076	$ 891,117	$ 1,975,601	$ 29,917,735

The accompanying notes are an integral part of these financial statements.

HARALSON COUNTY, GEORGIA

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
June 30, 2023

Total Governmental Fund Balances			$ 21,710,174
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
	Cost	$ 45,467,582	
	Less accumulated depreciation	(25,676,537)	19,791,045
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
	Property taxes	625,470	625,470
The deferred outflows are not current assets or financial resources; and the deferred inflows are not due and payable in the current period and therefore are not reported in the Governmental Funds.			
	Deferred outflows related to pension	1,768,026	
	Deferred inflows related to pension	(560,916)	1,207,110
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
	Notes payable	-	
	Compensated absences payable	(242,877)	(1,605,312)
Net position of governmental activities			$ 41,728,487

The accompanying notes are an integral part of these financial statements.

HARALSON COUNTY, GEORGIA

Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2023

	General	T-SPLOST	SPLOST VI	SPLOST VII	ARPA	Special Services Districts	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 14,226,929	$ 2,721,500	$ -	$ 5,582,354	$ -	$ 3,614,911	$ -	$ 26,145,694
Licenses and permits	-	-	-	-	-	248,272	-	248,272
Intergovernmental	1,078,002	-	-	-	881,123	30,984	919,259	2,909,368
Charges for services	190,954	-	-	-	-	154,757	570,005	915,716
Fines and forfeitures	722,752	-	-	-	-	-	440,406	1,163,158
Interest income	11,027	4,546	1,362	17,337	7,033	-	11,749	53,054
Miscellaneous	156,545	-	-	-	-	93,178	13,907	263,630
Total revenues	16,386,209	2,726,046	1,362	5,599,691	888,156	4,142,102	1,955,326	31,698,892
EXPENDITURES								
Current:								
General government	2,909,657	-	-	-	212,850	-	-	3,122,507
Judicial	1,785,206	-	-	-	-	-	165,542	1,950,748
Public safety	6,614,420	-	-	-	668,273	3,277,607	1,270,476	11,830,776
Public works	2,158,491	-	-	-	-	484,857	488,906	3,132,254
Health and welfare	1,204,330	-	-	-	-	-	129,495	1,333,825
Culture and recreation	44,955	-	-	-	-	440,524	-	485,479
Housing and development	129,454	-	-	-	-	229,742	-	359,196
Capital outlay	-	359,921	775,663	970,037	-	-	-	2,105,621
Debt service:								
Principal	-	-	-	709,962	-	-	-	709,962
Intergovernmental	-	-	-	1,981,736	-	-	-	1,981,736
Total expenditures	14,846,513	359,921	775,663	3,661,735	881,123	4,432,730	2,054,419	27,012,104
Excess (deficiency) of revenues over (under) expenditures	1,539,696	2,366,125	(774,301)	1,937,956	7,033	(290,628)	(99,093)	4,686,788
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of capital assets	60,521	-	-	-	-	-	-	60,521
Transfers in	-	-	-	-	-	-	515,498	515,498
Transfers out	(515,498)	-	-	-	-	-	-	(515,498)
Total other financing sources (uses)	(454,977)	-	-	-	-	-	515,498	60,521
Net change in fund balances	1,084,719	2,366,125	(774,301)	1,937,956	7,033	(290,628)	416,405	4,747,309
FUND BALANCE, beginning of year	7,735,531	1,312,021	2,128,587	3,386,647	2,106	1,022,342	1,375,631	16,962,865
FUND BALANCE, end of year	$ 8,820,250	$ 3,678,146	$ 1,354,286	$ 5,324,603	$ 9,139	$ 731,714	$ 1,792,036	$ 21,710,174

The accompanying notes are an integral part of these financial statements.

HARALSON COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities For the Fiscal Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,747,309
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital outlays	$ 2,394,647	
Depreciation expense	(1,288,788)	1,105,859
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		
Disposal of capital assets	(17,599)	(17,599)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	347,600	347,600
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal repayments:		
Notes payable	709,962	709,962
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net pension liability	(111,213)	
Compensated absences payable	(43,817)	(155,030)
Change in net position of governmental activities		$ 6,738,101

The accompanying notes are an integral part of these financial statements.

HARALSON COUNTY, GEORGIA

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

ASSETS	
Cash	$ 1,173,729
Taxes receivable	458,923
Total assets	1,632,652
LIABILITIES	
Due to others	857,716
Uncollected taxes	458,923
Total liabilities	1,316,639
NET POSITION	
Restricted	
Individuals, organizations and other governments	316,013
Total net position	316,013
Total liabilities and net position	$ 1,632,652

See accompanying notes to the basic financial statements.

HARALSON COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2023

ADDITIONS	
Taxes	$ 15,392,598
Fines and fees collected	2,047,608
Interest income	1,147
Total additions	17,441,353
DEDUCTIONS	
Taxes and fees paid to other governments	15,356,879
Payments to Board of Commissioners	1,353,055
Payments to others	584,482
Total deductions	17,294,416
Net increase in fiduciary net position	146,937
NET POSITION, beginning of year	169,076
NET POSITION, end of year	$ 316,013

See accompanying notes to the basic financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS



NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

Reporting Entity

Haralson County, Georgia (the "County") was created by legislative act on January 26, 1856 and operates under a County Commissioners form of government, providing the following services as authorized by its charter: public safety, highways and streets, health and social services, culture-recreation, courts, correctional institute, public improvements, planning and zoning and general administrative services.

The reporting entity is comprised of the primary government and component units that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes, or issues their debt.

The component unit columns included on the government-wide financial statements identified the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Development Authority of Haralson County (Development Authority) – The Development Authority is a public corporation created to promote industry and trade in the County. The County Commissioner appoints the seven-member Development Authority Board of Directors. The Development Authority is responsible for adopting its own annual budget and making its own operating decisions. However, the County does provide substantial financial support each year to the Development Authority. The Development Authority is presented as a governmental fund type. The Development Authority does not issue separately audited financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Haralson County Health Department (Health Department) – The Health Department provides health care services and health education to residents of Haralson County. The Health Department receives financial support from Haralson County, Georgia, the State of Georgia, and the Federal Government. The County Commissioner appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements for fiscal year ended June 30, 2023 and copies of these financial statements may be obtained from their administrative office at Buchanan, Georgia.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the County's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position presents the financial position of the governmental type activities of the County and its discretely presented component units at year-end. The statement of net position includes non-current assets and non-current liabilities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, clearly identifiable to that particular function.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services, which report fees and other charges to users of the County's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which functions the revenues are *restricted*. Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds in the fund financial statements. Fiduciary funds are reported by type.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used and fund liabilities are assigned to the fund from which they will be liquidated. The following are the major governmental funds:

General Fund - The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The fund balance of the General Fund is available to the county for any purpose, provided it is expended or transferred according to the general laws of Georgia.

T-SPLOST Fund - accounts for the financial resources provided from the one percent Transportation Special Purpose Local Option Sales Tax. Such resources are to be used for transportation improvements.

SPLOST VI Fund - accounts for the financial resources provided from the 2014 one percent Special Purpose Local Option Sales Tax. Such resources are to be used for improvements to parks and recreation facilities, water and sewer projects, public safety projects, road improvements and the administrative buildings projects.

SPLOST VII Fund - accounts for the financial resources provided from the 2021 one percent Special Purpose Local Option Sales Tax. Such resources are to be used for improvements to parks and recreation facilities, water and sewer projects, public safety projects, road improvements and the administrative buildings projects.

ARPA Fund - accounts for the financial resources provided from the American Rescue Plan Act. Such resources are to be used for the support of public health expenditures, to address the negative economic impacts caused by the public health emergency, to replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Services Districts - This major special revenue fund is used to account for the monies collected to fund operations of the unincorporated County's fire, sanitation, parks and recreation, and business licensing and permits. Financing is provided by a specific annual property tax levy, local option sales taxes, insurance premium taxes, other taxes, business license and charges for services. Collections are restricted for use in this specific area.

Additionally, the County reports the following fund types:

Special Revenue Funds **–** Special revenue funds account for revenue sources that are restricted to expenditures for a specific purpose.

Fiduciary Funds **–**The County's fiduciary funds are custodial funds. Constitutional officers use these funds to temporarily hold assets.

Measurement Focus, Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are for the proprietary fund and the fiduciary funds. Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes, grants, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to long-term debt, compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental grants, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Accounting and financial reporting for non-exchange transactions and the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's water function and various other functions of the County. Elimination of these charges would distort the direct costs reported for the various functions concerned.

Assets, Liabilities and Fund Equity

Cash

Cash includes amounts in demand deposits and all highly liquid investments such as bank certificates of deposits.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

Receivables

All property tax and other receivables are reported net of an allowance for uncollectibles.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental column of the statement of net position.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Note 1 – Summary of Significant Accounting Policies (continued)

Capital Assets

General capital assets are those assets that generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of arts and similar items, and capital assets received in a service arrangement are recorded at acquisition value. The County maintains a capitalization threshold of $5,000.

Improvements to capital assets are capitalized if they exceed the capitalization policy and extend the useful life of the asset or increase the value of the asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, rights-of-way and construction in progress, when applicable. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental-Activities Estimated Lives
Improvements other than buildings	10 – 60 years
Buildings	40 – 60 years
Machinery and equipment	3 – 10 years
Infrastructure	40 years

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive infrastructure is also included in this report and includes infrastructure constructed since 1980.

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Note 1 – Summary of Significant Accounting Policies (continued)

Compensated Absences

Accumulated sick pay benefits have not been recorded as a liability because these benefits are payable only upon illness of an employee while in the employment of the County and the amount of such payments cannot be reasonably estimated. Accumulated unpaid vacation costs are accrued when incurred in the government-wide financial statements. A liability for the amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. Capital leases are recognized as a liability in the governmental fund financial statements when due.

Fund Balance

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commission has authorized the County Manager to assign fund balances.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Interfund Activity

Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers between funds reported in the governmental activities column are eliminated.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The government has one type of item that qualifies for reporting in this category. It is the item related to pension benefits reported in the government wide Statement of Net Position.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance or net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item that qualifies for reporting in this category. This item arises only under a modified accrual basis of accounting and, accordingly, the item, unavailable revenue from property taxes is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Haralson County Retirement Plan (the "Plan"), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Implementation of Accounting Pronouncements

The County implemented the following Governmental Accounting Standards Board Statements during the current fiscal year.

GASB Statement No. 91, *Conduit Debt Obligation.* This Statement will provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations,

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

and related note disclosures. Implementation of this Statement did not impact the County's financial statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement will improve financial reporting by establishing the definitions of public-private and public-public partnership arrangements (PPPs) and availability payment arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. Implementation of this Statement did not impact the County's financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Implementation of this Statement did not impact the County's financial statements.

GASB Statement No. 99, *Omnibus 2022*. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements related to leases, public-private and public-public partnerships, and subscription-based information technology arrangements were implemented during the current fiscal year. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the Scope of Statement 53 are effective for fiscal years ending June 30, 2024, and all reporting periods thereafter. Implementation of this Statement did not impact the County's financial statements.

Recently Issued Accounting Pronouncements

A brief description of new accounting pronouncements that might have a significant impact on the County's financial statements is presented below. Management is currently evaluating the impact of adoption of these statements in the County's financial statements.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections.* The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

effective for accounting changes and error corrections made in fiscal years ending June 30, 2024, and all reporting periods thereafter. Earlier application is encouraged.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absences and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years ending June 30, 2025, and all reporting periods thereafter. Earlier application is encouraged.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures.* The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The requirements of this Statement are effective for fiscal years ending June 30, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Note 2 – Compliance and Accountability

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds. Project length budgets are adopted for the capital projects funds. The annual budgets are based on requests made by various department heads. The budget includes proposed expenditures and the means of financing them.

Prior to the budget being legally enacted through passage of an ordinance, public hearings are held to obtain taxpayer comments. The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change to the General Fund in total or departmental appropriation requires approval of the Board of Commissioners. Any change to the special revenue funds in total appropriation requires approval of the Board of Commissioners.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Excess of Expenditures over Appropriations

All the department's expenditures were within its budgeted appropriations.

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS

Custodial Credit Risk Related to Deposits

Total cash and cash equivalents as of June 30, 2023, are summarized as follows:

Cash and Cash Equivalents		
Balances per statement of net position:		
General Fund	$	10,124,904
T-SPLOST Fund		3,430,591
SPLOST VI Fund		1,354,286
SPLOST VII Fund		5,339,164
ARPA Fund		4,647,076
Special Services Districts Fund		5,645
Nonmajor Governmental Funds		1,088,085
		25,989,751
Balances per statement of net position (Component Units):		
Haralson County Health Department		948,914
Development Authority of Haralson County		152,884
Balances per statement of fiduciary net position:		
Custodial Funds		1,173,729
	$	28,265,278

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2023, all the deposits of the County and the component units were properly insured and collateralized as required by the Official Code of Georgia Annotated (OCGA) Section 45-8-12(c) and as defined by GASB pronouncements.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Receivables

Receivables at June 30, 2023, consist of the following:

	General	T-SPLOST	SPLOST VII	Special Service Districts	Nonmajor Governmental	Total
Receivables:						
Accounts	$ 3,961	$ -	$ -	$ 39,435	$ 96,252	$ 139,648
Taxes	1,176,813	247,555	491,510	200,927	-	2,116,805
Interest	-	-	-	-	463	463
Notes	-	-	-	-	309,198	309,198
Gross receivables	1,180,774	247,555	491,510	240,362	405,913	2,566,114
Less allowance for uncollectibles	(45,272)	-	-	-	-	(45,272)
Net total receivables	$ 1,135,502	$ 247,555	$ 491,510	$ 240,362	$ 405,913	$ 2,520,842

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes were levied on August 15, 2022 and were payable on or before December 1, 2022. Property Taxes levied for the year ending June 30, 2023 and not collected are recorded as receivables, net of estimated uncollectibles. The property tax levy for County operations was 8.4 mills and for Special Service Districts was 5.113 for the tax year 2022.

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NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Due From Other Governments

Amounts due from other governments at June 30, 2023, consist of the following:

	Primary Government	
General Fund:		
State of Georgia Victim Assistance Program	$	2,204
State of Georgia Department of Transportation		19,799
Georgia Bureau of Investigation		36,880
State of Georgia - Juvenile Judge		3,000
State of Georgia - ARPA Judicial		4,659
Haralson-Paulding Drug Task Force		8,916
CARES Act		113,152
Total General Fund		209,394
Special Services Districts Fund:		
City of Tallapoosa, Georgia	$	133,034
Total General Fund		133,034
Mental Health Court		
State of Georgia Mental Health	$	54,779
Total Mental Health Court Fund		54,779
Crime Victim Assistance Program Fund:		
State of Georgia Crime Victim Assistance Program	$	75,318
Total General Fund		75,318
Drug Abuse Treatment Fund:		
City of Bremen, Georgia	$	568
City of Tallapoosa, Georgia		56
Total Drug Abuse Treatment Fund		698
Total Governmental Activities/Primary Government	$	473,223
Component Unit		
Haralson County Health Department:		
Georgia Department of Public Health	$	26,786
Floyd County Health Department		16,507
Total Haralson County Health Department	$	43,293

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Interfund Balances and Transfers

Interfund balances at June 30, 2023, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Interfund balances as of June 30, 2023, consisted of the following:

	Due From Balances	
	General Fund	Totals
Due To Balances		
Special Services Districts Fund	$ 512,076	$ 512,076
Nonmajor Governmental Funds	350,808	350,808
Total	$ 862,884	$ 862,884

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfers In	Transfers Out	Amount
E-911 Fund	General Fund	$ 515,498
		$ 515,498

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 940,348	$ 751,664	$ -	$ -	$ 1,692,012
Construction in progress	-	-	-	-	-
Total	940,348	751,664	-	-	1,692,012
Capital assets, being depreciated:					
Buildings and improvements	21,032,949	301,205	-	-	21,334,154
Machinery and equipment	15,951,585	1,341,778	(217,921)	-	17,075,442
Infrastructure	5,365,974	-	-	-	5,365,974
Total	42,350,508	1,642,983	(217,921)	-	43,775,570
Less accumulated depreciation for:					
Buildings and improvements	(7,541,950)	(513,844)	-	-	(8,055,794)
Machinery and equipment	(13,190,164)	(713,779)	200,322	-	(13,703,621)
Infrastructure	(3,855,957)	(61,165)	-	-	(3,917,122)
Total	(24,588,071)	(1,288,788)	200,322	-	(25,676,537)
Total capital assets, being depreciated, net	17,762,437	354,195	(17,599)	-	18,099,033
Governmental activities capital assets, net	$ 18,702,785	$ 1,105,859	$ (17,599)	$ -	$ 19,791,045

Governmental activities depreciation expense:

Governmental activities:	
General government	$ 56,063
Judicial	34,879
Public safety	703,405
Public works	292,346
Health and welfare	55,422
Culture and recreation	146,673
Total depreciation/amortization expense - governmental activities	$ 1,288,788

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Net Investment in Capital Assets

On the Statement of Net Position, net position is presented in three components. These include net investment in capital assets, restricted and unrestricted. Net investment in capital assets at June 30, 2023 is calculated in the following manner:

Capital-related items used to determine net investment in capital assets	Governmental Activities
Capital assets, not being depreciated	$ 1,692,012
Capital assets, being depreciated	43,775,570
Accumulated depreciation	(25,676,537)
Governmental activities capital assets, net	19,791,045
Net investment in capital assets	19,791,045

Component units capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Component Units:				
Capital assets, not being depreciated:				
Land	$ 162,605	$ 750,000	$ -	$ 912,605
Construction in progress	-	-	-	-
Total	162,605	750,000	-	912,605
Capital assets, being depreciated:				
Buildings and improvements	77,395	-	-	77,395
Machinery and equipment	36,558	11,200	(3,013)	44,745
Infrastructure	3,739,728	-	(1,019,136)	2,720,592
Infrastructure	3,257	-	-	3,257
Total	3,856,938	11,200	(1,022,149)	2,845,989
Less accumulated depreciation for:				
Buildings and improvements	(30,777)	(3,181)	-	(33,958)
Machinery and equipment	(36,558)	(1,600)	3,013	(35,145)
Infrastructure	(2,883,653)	(6,794)	169,854	(2,720,593)
Infrastructure	-	(758)	-	(758)
Total	(2,950,988)	(12,333)	172,867	(2,790,454)
Total capital assets, being depreciated, net	905,950	(1,133)	(849,282)	55,535
Governmental activities capital assets, net	$ 1,068,555	$ 748,867	$ (849,282)	$ 968,140

NOTE 3 – DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)

Long-Term Debt

Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due In More Than One Year
Governmental activities:						
Compensated absences	$ 199,060	$ 245,616	$ 201,799	$ 242,877	$ 138,440	$ 104,437
Direct Borrowings:						
Notes payable	709,962	-	709,962	-	-	-
Governmental activities long-term liabilities	$ 909,022	$ 245,616	$ 911,761	$ 242,877	$ 138,440	$ 104,437

The compensated absences liability will be paid from the General Fund, Special Services Districts Fund, and E-911 Fund from which employees' salaries are paid. The Special Services Districts Fund paid off the capital lease payable during the current year. The bonds payable was paid off with special purpose local option sales taxes collected by the SPLOST VI Fund during the current year.

NOTE 4 – OTHER NOTES

Defined Benefit Pension Plan – Primary Government

Plan Description

The County, as authorized by the County Commission, has established a non-contributory defined benefit pension plan, the Association County Commissioners of Georgia Haralson County Defined Benefit Plan (The Plan), covering the majority of all of the County's employees. The County's pension plan is administered through the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG plan), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (ACCG). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commission retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to Association County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan Membership

As of January 1, 2023, pension plan membership consisted of the following:

Retirees. Beneficiaries and Disables receiving benefits	55
Terminated plan participants entitled to but not yet receiving benefits	192
Active employees participating in the Plan	194
Total number of Plan Participants	441

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of ACCG has adopted a recommended actuarial funding policy which meets the state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy or the Plan, as adopted by the County Board of Commissioners is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfounded accrued liability. The County is required to contribute the actuarially determined rate. For the year ended June 30, 2023, the County's contribution rate was 7.00% of annual payroll. County contributions to the Plan were $483,330 for the year ended June 30, 2023.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County

Effective July 1, 2015, the County implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with this standard.

The County's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as January 1, 2023 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2022.

Actuarial Assumptions. The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	Normalized rates of 4.50% - 5.50%
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Net Pension Liability of the County (Continued)

Actuarial Assumptions (Continued). Mortality rates were based on the RP-2000 Combined Health Mortality Table.

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of the February 2014 experience study.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Expected future rates of return (expected return, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

NOTE 4 – OTHER NOTES (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30%	25% - 35%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County (Continued)

Changes in the Net Pension Liability of the County.

The changes in the components of the net pension liability of the County for the year ended June 30, 2023 were as follows:

Changes In Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(Asset) (a) - (b)
Balances at December 31, 2021	$ 10,003,705	$ 10,787,008	$ (783,303)
Changes for the year:			
Service cost	435,802	-	435,802
Interest	684,393	-	684,393
Differences between expected and actual experience	(181,439)	-	(181,439)
Assumption Changes	16,822	-	16,822
Contributions—employer	-	304,423	(304,423)
Contributions—employee		154,833	(154,833)
Net investment income	-	(1,528,678)	1,528,678
Benefit payments, including refunds of employee contributions	(453,313)	(453,313)	-
Administrative expense	-	(52,133)	52,133
Other changes	-	(68,605)	68,605
Net changes	502,265	(1,643,473)	2,145,738
Balances at December 31, 2022	$ 10,505,970	$ 9,143,535	$ 1,362,435

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total liability.

The pension liabilities will be paid from the General Fund, Special Services Districts Fund, and E-911 Fund from which employees' salaries are paid.

NOTE 4 – OTHER NOTES (CONTINUED)

Net Pension Liability of the County (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's Net Pension Liability	$ 2,769,268	$ 1,362,435	$ 200,348

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective.

Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the County recognized pension expense of $391,562. At June 30, 2023, the County reported a deferred outflow of resources related to pensions from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,019,525	$ -
Changes of assumptions	289,245	-
Net difference between projected and actual earnings on pension plan investments	-	560,916
Employer contributions subsequent to measurement date	459,256	-
	$ 1,768,026	$ 560,916

Deferred Outflows(Inflows) Recognized in Future Years

Year Ended June 30					
2024	2025	2026	2027	2028	Thereafter
$ 183,389	$ 183,389	$ 183,389	$ 197,687	$ -	$ -

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

Plan Description

The Employee's Retirement System of Georgia (ERS), is a cost-sharing multiple-employer defined benefit plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees and has the powers and privileges of a corporation. The Plan is administered by the Employees' Retirement System of Georgia. The ERS is being funded in conformity with the minimum funding standard set forth in Code Section 47-20-10 of the Public Retirement Systems Standard Law and the funding policy adopted by the Board of Trustees. Each plan and fund, including benefit contribution provisions, was established and can be amended by state law. The Plan issues a publicly available financial report that can be obtained at www.ers.ga.gov.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

Contributions and Vesting

Member contributions under the old plan are 4% of annual compensation, up to 4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The state is required to contribute at a specified percentage of active member payrolls, determined annually by actuarial valuation. The state contributions are not at any time refundable to the member or his/her beneficiary.

Employer required contributions under both the old plan and the new plan represented 27.47% of the covered payroll. Employer required contributions for GSEPS represented 21.59% of the covered payroll.

Members become vested after ten years of membership service. Upon termination of employment, member contributions with accumulated interest are refundable upon request by the member. However, if an otherwise vested member terminates and withdraws his/her member contribution, the member forfeits all rights to retirement benefits. Total employer contributions to the pension plan for the year ended June 30, 2023, were $96,440 based on qualifying salaries of $325,725.

Pension, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023 the Health Department reported a liability of $764,217 for its proportionate share of the collective net pension liability. The collective net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The Health Department's proportion of the collective net pension liability was based on its share of contributions to the pension plan relative to the total employer contributions of all participating ERS employers. At June 30, 2022, the Health Department's proportion was 0.011443%, which was an increase of 0.001052% from its proportion measured as of June 30, 2021.

NOTE 4 – OTHER NOTES (CONTINUED)

Defined Benefit Pension Plan – Haralson County Board of Health

Pension, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2023, the Health Department recognized pension expense of $211,959. At June 30, 2023, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 5,290
Changes of assumptions	135,847	-
Net difference between projected and actual earnings on pension plan investments	88,794	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	15,370	-
Employer contributions subsequent to measurement date	96,440	-
	$ 336,451	$ 5,290

The $68,997 reported as deferred outflows of resources related to pensions resulting from Health Department contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Outflows(Inflows) Recognized in Future Years

Year Ended June 30					
2024	2025	2026	2027	2028	Thereafter
$ 131,571	$ 38,016	$ 2,214	$ 62,920	$ -	$ -

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net pension plan investment expense (Including inflation)

NOTE 4 – OTHER NOTES (CONTINUED)

Actuarial Assumptions (Continued)

Mortality rates were based on the RP-2000 Combined Mortality Table for the periods after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed Income	30.00%	0.20%
Domestic Large Equities	46.30%	9.40%
Domestic Small Equities	1.20%	13.40%
International Developed Market Equities	12.30%	9.40%
International Emerging Market Equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates shown are net of the 2.50% assumed rate of inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 4 – OTHER NOTES (CONTINUED)

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share Net Pension Liability	$ 1,017,314	$ 764,217	$ 551,382

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS Comprehensive Annual Report. The supporting actuarial information is included in the GASB Statement No. 67 Report for the ERS. The ERS auditor's report on the total pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the sum of all participating entities, along with supporting schedules is also available. The additional financial and actuarial information is available at www.ers.ga.gov.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457 (d). The Plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County does not contribute to the plan.

The County is exposed to various risks of losses related to torts, thefts of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains third party coverage for claims arising from property and general liability claims.

The Government has joined together with other counties in the state as part of the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

NOTE 4 – OTHER NOTES (CONTINUED)

Risk Management (Continued)

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

Contingent Liabilities

On July 10, 2012 the County resolved to agree to make payments due to GEFA (Georgia Environmental Finance Authority), in the event Haralson County Water Authority has insufficient funds to repay GEFA loan, WS11L15WS, pursuant to the terms of an Environmental Facilities Agreement between the County and the Authority dated October 2, 2012. The Authority's indebtedness under the above GEFA loan totaled $3,000,000. The proceeds from the loan were used to facilitate the acquisition, construction, and installation of additions, extensions, or improvements to the environmental facilities of the Authority. The Authority has made all regularly scheduled debt service payments as of June 30, 2023.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County is involved in various claims and matters of litigation which, in the opinion of the County Attorney, the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

NOTE 4 – OTHER NOTES (CONTINUED)

Joint Ventures

Northwest Georgia Regional Commission

Under Georgia Law, the County, in conjunction with other cities and counties in the northwest Georgia area, is a member of the Northwest Georgia Regional Commission (NWGRC) and is required to pay annual dues thereto. During its year ended June 30, 2023, the County paid $18,914 in such dues. Membership in an NWGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the NWGRC in Georgia. The NWGRC Board membership includes the chief elected official of each County and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an NWGRC. Separate financial statements may be obtained from the Northwest Georgia Regional Commission, P.O. Box 1798, Rome, Georgia 30162-1798.

Western Area Regional Radio System Authority

Haralson County, Carroll County, Coweta County and Heard County are members of the Western Area Regional Radio System Authority (WARRSA), which was created to provide an interoperable, high quality, and reliable and uninterrupted communication signal for public safety and public services. During the fiscal year ended June 30, 2023, the County paid $98,000 to the Authority for its annual subscription. The Act creating the Authority provides that obligations of the authority shall not be deemed to constitute a debt of the establishing local governments nor a pledge of the faith and credit of said establishing local governments. Separate financial statements may be obtained from the Treasurer of the WARRSA, 155 Van Wert Street, Buchanan, Georgia 30113, 770-646-2002.

Haralson County Water Authority

The County, in conjunction with the cities of Bremen, Buchanan, Tallapoosa and Waco, has created the Haralson County Water Authority and the Haralson County Solid Waste Management Authority. The Haralson County Water Authority's board is composed of one representative from each of the municipalities, the Commissioner of Haralson County, and three representatives from the private sector. The County has no financial or equity interest in the entity nor does the County materially contribute to the continued existence of the entity. The County has no responsibility for the Authority's debt service requirements. Separate financial statements may be obtained from the Haralson County Water Authority, 4277 Georgia Highway 120, Buchanan, Georgia 30113-4911.

NOTE 4 – OTHER NOTES (CONTINUED)

Haralson County Solid Waste Management Authority

The County, in conjunction with the cities of Bremen, Buchanan, Tallapoosa and Waco, has created the Haralson County Solid Waste Management Authority. The Haralson County Solid Waste Management Authority's Board is composed of the Commissioner of Haralson County and one representative from each city. The County did not pay landfill fees to the Haralson County Solid Waste Management Authority in the current year due to the closing of the Haralson County Landfill. The County has no equity interest in the entity nor does the County materially contribute to the continued existence of the entity. According to the Department of Natural Resources, the County has the responsibility for insuring the financial viability of the solid waste facility should the obligations of the facility not be met internally. The County uses the Financial Assurance Mechanism to demonstrate their ability to meet their financial obligation under 40 CFR Part 258 to assure cost totaling $666,520 (current $80,000 and long-term $586,520) as of June 30, 2023. However, the facility should accumulate sufficient financial resources for services provided by the facility to function without placing a significant burden on the County.

No related party transactions have occurred between the County and the Haralson County Solid Waste Management Authority. Separate financial statements may be obtained from the Haralson County Water Solid Waste Management Authority, 4277 Georgia Highway 120, Buchanan, Georgia 30113-4911.

State and federal laws and regulations require Haralson County Solid Waste Management Authority to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill stopped accepting waste in January 2000. The $666,520 reported as landfill closure and post-closure care liability at June 30, 2023 represents the cumulative amount reported to date of $2,589,828 based on the use of 100 percent of the estimated capacity of the landfill less closure and post-closure expenses incurred to date of $1,514,113.

The amounts are based on what it would cost to perform all closure and post-closure care in the fiscal year ending June 30, 2023. Actual cost may vary due to inflation, changes in technology, or changes in regulations.

NOTE 4 – OTHER NOTES (CONTINUED)

Haralson County Solid Waste Management Authority (continued)

Summarized financial information for the solid waste joint venture is detailed below:

Condensed Statement of Assets, Liabilities and Net Position
June 30, 2023

Current assets	
Cash	$ 2,745,336
Accounts receivable	247,100
Prepiad insurance	30,501
Total current assets	3,022,937
Non-current assets	
Capital assets	
Non-depreciable	807,129
Depreciable, net	675,878
Total non-current assets	1,483,007
Total assets	$ 4,505,944
Current liabilities	$ 127,704
Long-term liabilities	
Capital lease payable	66,226
Accrued closure and post-closure costs	666,520
Total liabilities	860,450
Total net position	3,645,494
Total liabilities and net position	$ 4,505,944

Condensed Statement of Revenues and Expenses
For the Fiscal Year Ended June 30, 2023

Operating revenues	$ 2,387,371
Operating expenses	(1,570,026)
Nonoperating revenue	40,235
Change in net position	$ 857,580

Note 5 – Subsequent Events

Subsequent events were evaluated through February 16, 2024, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION



HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes				
Property taxes	$ 10,411,786	$ 11,141,786	$ 11,367,896	$ 226,110
Sales tax	2,410,000	2,735,000	2,773,743	38,743
Other taxes	74,000	85,000	85,290	290
Intergovernmental	827,616	1,312,616	1,078,002	(234,614)
Charges for services	244,935	244,935	190,954	(53,981)
Fines and forfeitures	616,200	713,200	722,752	9,552
Interest income	2,000	2,000	11,027	9,027
Miscellaneous	23,900	75,900	156,545	80,645
Total revenues	14,610,437	16,310,437	16,386,209	75,772
EXPENDITURES				
Current:				
General government				
Legislative Commissioners	542,566	542,566	529,791	12,775
Executive Administration	1,249,544	1,431,317	979,328	451,989
Elections	201,118	201,118	163,559	37,559
Tax Commissioner	474,118	480,118	453,025	27,093
Tax Assessor	503,881	510,381	455,163	55,218
Board of Equalization	13,800	13,800	3,014	10,786
General Government Plants & Buildings	160,775	330,650	325,777	4,873
Total general government	3,145,802	3,509,950	2,909,657	600,293
Judicial				
Superior Court	111,515	128,515	123,832	4,683
Clerk of Court	437,455	462,955	449,916	13,039
District Attorney	206,965	232,065	222,354	9,711
Magistrate Court	180,145	216,145	205,534	10,611
Probate Court	367,880	367,880	336,509	31,371
Juvenile Court	122,598	298,450	286,508	11,942
Public Defender	161,400	164,900	160,553	4,347
Total judicial	1,587,958	1,870,910	1,785,206	85,704
Public safety				
Sheriff	2,361,340	2,722,340	2,704,046	18,294
Jail Operations	2,420,842	2,987,042	2,973,679	13,363
Special Detail Operations	335,291	386,291	383,341	2,950
Sheriff Court Services	202,794	202,794	89,107	113,687
Corrections	120,546	120,546	114,657	5,889
Emergency Management	110,140	122,140	95,011	27,129
Coroner/Medical Examiner	53,527	58,027	49,020	9,007
Animal Control	212,643	217,643	205,559	12,084
Total public safety	$ 5,817,123	$ 6,816,823	$ 6,614,420	$ 202,403

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current:				
Public works				
Highways and streets	$ 2,063,850	$ 2,228,850	$ 2,158,491	$ 70,359
Total public works	2,063,850	2,228,850	2,158,491	70,359
Health and welfare				
Health	889,618	889,618	889,130	488
Welfare	35,000	36,500	33,291	3,209
Community Services	40,212	42,412	40,086	2,326
Transportation Services	247,455	254,455	241,823	12,632
Total health and welfare	1,212,285	1,222,985	1,204,330	18,655
Culture and recreation				
Libraries	44,955	44,955	44,955	-
Total culture and recreation	44,955	44,955	44,955	-
Housing and development				
Conservation	115,000	120,500	117,855	2,645
Forest Resources	11,599	11,599	11,599	-
Haralson County Development Authority	25,000	25,000	-	25,000
Total housing and development	151,599	157,099	129,454	27,645
Total expenditures	14,023,572	15,851,572	14,846,513	1,005,059
Excess of revenues over expenditures	586,865	458,865	1,539,696	1,080,831
OTHER FINANCING SOURCES AND USES				
Proceeds from sale of capital assets	-	128,000	60,521	(67,479)
Transfers out	(586,865)	(586,865)	(515,498)	71,367
Total other financing sources and uses	(586,865)	(458,865)	(454,977)	3,888
Net change in fund balances	-	-	1,084,719	1,084,719
FUND BALANCE				
Beginning of year	7,735,531	7,735,531	7,735,531	-
End of year	$ 7,735,531	$ 7,735,531	$ 8,820,250	$ 1,084,719

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
ARPA Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 879,000	$ 881,123	$ 2,123
Miscellaneous	-	7,000	7,033	33
Total revenues	-	886,000	888,156	2,156
EXPENDITURES				
Current				
General government	-	215,000	212,850	2,150
Public safety	-	671,000	668,273	2,727
Total expenditures	-	886,000	881,123	4,877
Net change in fund balances	-	-	7,033	7,033
FUND BALANCE				
Beginning of year	2,106	2,106	2,106	-
End of year	$ 2,106	$ 2,106	$ 9,139	$ 7,033

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Special Services District Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 3,507,271	$ 3,957,971	$ 3,614,911	$ (343,060)
Licenses and permits	225,000	241,000	248,272	7,272
Intergovernmental	-	31,200	30,984	(216)
Charges for services	148,000	183,000	154,757	(28,243)
Miscellaneous	-	81,000	93,178	12,178
Total revenues	3,880,271	4,494,171	4,142,102	(352,069)
EXPENDITURES				
Current				
Public safety	2,774,500	3,289,200	3,277,607	11,593
Public works	463,230	492,430	484,857	7,573
Culture and recreation	402,485	456,485	440,524	15,961
Housing and development	240,056	256,056	229,742	26,314
Total expenditures	3,880,271	4,494,171	4,432,730	61,441
Net change in fund balances	-	-	(290,628)	(290,628)
FUND BALANCE				
Beginning of year	1,022,342	1,022,342	1,022,342	-
End of year	$ 1,022,342	$ 1,022,342	$ 731,714	$ (290,628)

Haralson County, Georgia

Required Supplementary Information
Defined Benefit Pension Plan

Schedule of Changes in the County's Net Pension Liability and Related Ratios

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service cost	$ 435,802	$ 412,396	$ 382,510	$ 370,576	$ 277,632	$ 153,315	$ 156,811	$ 156,073	$ 156,123
Interest	684,393	640,484	627,240	552,360	564,236	541,854	501,104	467,524	438,243
Differences between expected and actual experience	(181,439)	(17,835)	(484,358)	61,269	(882,789)	(158,587)	134,137	(190,583)	-
Assumption Changes	16,822	16,030	14,815	403,212	446,652	24,082	232,199	236,732	-
Benefit payments, including refunds of employee contributions	(453,313)	(394,303)	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Net change in total pension liability	502,265	656,772	232,507	1,059,730	138,510	324,016	797,292	452,724	403,473
Total Pension Liability									
Beginning of Year	10,003,705	9,346,933	9,114,426	8,054,696	7,916,186	7,592,170	6,794,878	6,342,154	5,938,681
End of Year(a)	$ 10,505,970	$ 10,003,705	$ 9,346,933	$ 9,114,426	$ 8,054,696	$ 7,916,186	$ 7,592,170	$ 6,794,878	$ 6,342,154
Plan Fiduciary Net Position									
Contributions - employer	$ 304,423	$ 331,427	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions - employee	154,833	151,903	144,057	126,847	121,842	102,641	84,159	73,386	60,905
Net investment income	(1,528,678)	1,434,748	1,109,481	1,362,883	(308,233)	916,925	398,615	34,234	356,872
Benefit payments, including refunds of employee contributions	(453,313)	(394,303)	(307,700)	(327,687)	(267,221)	(236,648)	(226,959)	(217,022)	(190,893)
Administrative expense	(52,133)	(47,031)	(42,899)	(42,617)	(28,446)	(18,542)	(23,297)	(20,431)	(20,098)
Other	(68,605)	(57,705)	(80,206)	(34,386)	(30,554)	(69,428)	(70,006)	(43,871)	(84,886)
Net change in fiduciary net pension	(1,643,473)	1,419,039	1,210,816	1,473,798	(216,044)	994,910	469,006	97,422	408,301
Plan Fiduciary Net Position									
Beginning of Year	10,787,008	9,367,969	8,157,153	6,683,355	6,899,399	5,904,489	5,435,483	5,338,061	4,929,760
End of Year(b)	$ 9,143,535	$ 10,787,008	$ 9,367,969	$ 8,157,153	$ 6,683,355	$ 6,899,399	$ 5,904,489	$ 5,435,483	$ 5,338,061
City's Net Pension Liability(a) - (b)	$ 1,362,435	$ (783,303)	$ (21,036)	$ 957,273	$ 1,371,341	$ 1,016,787	$ 1,687,681	$ 1,359,395	$ 1,004,093
Plan's fiduciary net position as a percentage of the total pension liability	87.0%	107.8%	100.2%	89.5%	83.0%	87.2%	77.8%	80.0%	84.2%
Covered payroll	$ 6,924,568	$ 6,533,664	$ 5,524,946	$ 5,619,967	$ 4,917,773	$ 3,162,209	$ 3,426,287	$ 3,484,132	$ 3,577,368
City's net pension liability as a percentage of covered payroll	19.7%	-12.0%	-0.4%	17.0%	27.9%	32.2%	49.3%	39.0%	28.1%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Haralson County, Georgia

Required Supplementary Information
Defined Benefit Pension Plan

Schedule of County Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 331,427	$ 388,083	$ 388,758	$ 296,568	$ 299,962	$ 306,494	$ 271,126	$ 286,401
Contributions in relation to the actuarially determined contribution	304,423	388,083	388,758	296,568	299,962	306,494	271,126	271,126
Contribution deficiency (excess)	$ 27,004	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,275
Covered payroll	$ 7,146,154	$ 5,701,744	$ 5,799,806	$ 5,075,142	$ 3,263,400	$ 3,535,928	$ 3,595,624	$ 3,691,844
Contributions as a percentage of covered payroll	4.3%	6.8%	6.7%	5.8%	9.2%	8.7%	7.5%	7.3%

Notes to the Schedule

Valuation date	January 1, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Investment Return	7.00%
Future Salary Increases	4.00% per year with an age based scale as follows:

Age	Salary Increase
Under 30	4.0% rate plus 1.0%
30-39	4.0% rate plus 0.5%
40-49	4.0% rate less 0.5%
50+	4.0% rate less 1.0%

Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None Remaining

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Haralson County, Georgia

Required Supplementary Information
Haralson County Health Department - Component Unit

Schedule of Proportionate Share of the Net Pension Liability

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.011443%	0.010391%	0.010638%	0.009241%	0.010267%	0.010691%	0.010766%	0.113210%	0.009025%
Proportionate share of the net pension liability	$ 764,217	$ 243,036	$ 448,387	$ 381,333	$ 422,080	$ 434,197	$ 509,277	$ 458,659	$ 338,493
Covered payroll during the measurement period	$ 32,725	$ 320,501	$ 263,825	$ 275,780	$ 239,928	$ 266,909	$ 268,335	$ 256,736	$ 266,787
Proportionate share of the net pension liability as a percentage of covered payroll	234.62%	75.83%	169.96%	138.27%	175.92%	162.68%	189.79%	178.65%	126.88%
Plan fiduciary net position as percentage of the total pension liability	67.44%	87.62%	76.21%	79.74%	76.68%	76.33%	72.34%	76.20%	77.99%

Schedule of Contributions

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 68,997	$ 61,426	$ 66,140	$ 57,722	$ 64,974	$ 65,058	$ 61,881	$ 56,841	$ 37,515
Contributions made in relation to the contractually required contribution	68,997	61,426	66,140	57,722	64,974	65,058	61,881	56,841	37,515
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 325,725	$ 320,501	$ 263,825	$ 275,780	$ 239,928	$ 266,909	$ 268,335	$ 256,736	$ 266,787
Contributions as a percentage of covered payroll	21.18%	19.17%	25.07%	20.93%	27.08%	24.37%	23.06%	22.14%	14.06%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary or capital projects funds) that are legally restricted to expenditures for specified purposes.

The County's Nonmajor Special Revenue Funds are as follows:

Law Library Fund - To account for the resources received from various courts of Haralson County and used for the support of a centralized law library.

Sheriff's Forfeiture Fund – To account for monies confiscated under Federal and Georgia law by the Haralson County Sheriff's office related to controlled substance offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment related to investigations.

Crime Victim Assistance Program Fund – To account for add on fine surcharges as required by O.C.G.A. 15-21-132, collected by various Haralson County and State Courts to be disbursed to Certified Haralson County Victim Assistance Programs.

Opioid Settlement Fund – To account for the monies received from the opioid settlement to fight against the opioid epidemic.

County Jail Fund – To account for monies collected under O.C.G.A. 15-21-93 for the violation of any criminal or traffic law of this state or political subdivision in the amount of 10% of the base fine. Funds are restricted solely and exclusively for constructing, operating, and staffing county jails.

Special Law Enforcement Grant Fund – To account for grants and donations restricted to "community outreach" activities of the Sheriff's office.

Emergency Telephone System(E-911) Fund - To account for the monies collected under Georgia law by the telephone company on behalf of Haralson County. These monies are remitted to the County and are restricted to providing emergency 911 services to the residents of the County.

Juvenile Court Supervision Fee Fund - To account for the supervision fees received relating to the operation of the Juvenile Court.

Drug Abuse Treatment and Education (DATE) Fund - To account for monies collected under O.C.G.A. 15-21-100 related to additional penalties on controlled substance offenses. Such monies are restricted for drug abuse treatment and educational programs relating to controlled substances and marijuana.

Drug Task Force Fund – To account for grants, other income and expenditures related to the Drug Task Force.

Mental Health Court Fund – To account for grants to promote mental health awareness and protect the community by identifying and providing help to offenders who are suffering from mental illness.

CDBG Grant Fund – To account for a pass-through CDBG grant and expenditures related to a water project of the Haralson County Water Authority.

Employment Incentive Program Fund – To account for the financing program used in conjunction with traditional private financing for economic development projects resulting in employment of low- and moderate-income persons.

HARALSON COUNTY, GEORGIA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds						
ASSETS	**Law Library**	**Sheriff's Forfeiture**	**Crime Victim Assistance Program**	**Opioid**	**County Jail**	**Special Law Enforcement Grant**	**Emergency Telephone System (E-911)**
Cash	$ 34,040	$ 1,882	$ 11,273	$ -	$ 90,343	$ 2,025	$ 162
Receivables:							
Accounts	19	-	-	-	-	-	96,233
Interest	-	-	-	-	-	-	-
Notes	-	-	-	-	-	-	-
Due from other funds	-	-	-	315,392	18,133	-	-
Due from other governments	-	-	75,318	-	-	-	-
Total assets	$ 34,059	$ 1,882	$ 86,591	$ 315,392	$ 108,476	$ 2,025	$ 96,395
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 77	$ -	$ 25,263	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	-	-	18,363
Due to other governments	-	-	-	-	-	-	-
Total liabilities	77	-	25,263	-	-	-	18,363
FUND BALANCES(DEFICIT)							
Restricted for:							
Economic development	-	-	-	-	-	-	-
Judicial activities	33,982	-	61,328	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Public safety activities	-	1,882	-	315,392	108,476	2,025	78,032
Total fund balances	33,982	1,882	61,328	315,392	108,476	2,025	78,032
Total liabilities and fund balances	$ 34,059	$ 1,882	$ 86,591	$ 315,392	$ 108,476	$ 2,025	$ 96,395

(Continued)

HARALSON COUNTY, GEORGIA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

ASSETS	Special Revenue Funds: Juvenile Court Supervision Fee	Drug Abuse Treatment and Education	Drug Task Force	Mental Health Court	CDBG	Employment Incentive Program	Total Nonmajor Funds
Cash	$ 8,096	$ 8,879	$ 395,083	$ 153,007	$ 479	$ 382,816	$ 1,088,085
Receivables:							
Accounts	-	-	-	-	-	-	96,252
Interest	-	-	-	-	-	463	463
Notes	-	-	-	-	-	309,198	309,198
Due from other funds	1,432	15,851	-	-	-	-	350,808
Due from other governments	-	698	-	54,779	-	-	130,795
Total assets	$ 9,528	$ 25,428	$ 395,083	$ 207,786	$ 479	$ 692,477	$ 1,975,601
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	$ -	$ -	$ 3,444	$ 36,119	$ -	$ -	$ 64,903
Accrued liabilities	-	-	-	-	-	-	18,363
Due to other governments	-	-	100,299	-	-	-	100,299
Total liabilities	-	-	103,743	36,119	-	-	183,565
FUND BALANCES							
Restricted for:							
Economic development	-	-	-	-	479	692,477	692,956
Judicial activities	-	-	-	-	-	-	95,310
Culture and recreation	9,528	-	-	-	-	-	9,528
Public safety activities	-	-	-	171,667	-	-	171,667
Public safety activities	-	25,428	291,340	-	-	-	822,575
Total fund balances	9,528	25,428	291,340	171,667	479	692,477	1,792,036
Total liabilities and fund balances	$ 9,528	$ 25,428	$ 395,083	$ 207,786	$ 479	$ 692,477	$ 1,975,601

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds						
	Law Library	Sheriff's Forfeiture	Crime Victim Assistance Program	Opioid Settlement	County Jail	Special Law Enforcement Grant	Emergency Telephone System (E-911)
REVENUES							
Intergovernmental revenues	$ -	$ -	$ 131,787	$ -	$ -	$ -	$ -
Charges for services	-	-	-	-	-	-	570,005
Fines and forfeitures	18,041	-	23,798	315,392	26,540	-	-
Interest income	3	-	-	-	299	-	1,115
Miscellaneous revenue	-	-	13,907	-	-	-	-
Total revenues	18,044	-	169,492	315,392	26,839	-	571,120
EXPENDITURES							
Current:							
Judicial	13,079	-	152,463	-	-	-	-
Public safety	-	-	-	-	-	-	1,089,211
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total expenditures	13,079	-	152,463	-	-	-	1,089,211
Excess (deficiency) of revenues over (under) expenditures	4,965	-	17,029	315,392	26,839	-	(518,091)
OTHER FINANCING SOURCES(USES)							
Transfers in	-	-	-	-	-	-	515,498
Total other financing sources(uses)	-	-	-	-	-	-	515,498
Net change in fund balances	4,965	-	17,029	315,392	26,839	-	(2,593)
FUND BALANCE (DEFICIT), beginning of year	29,017	1,882	44,299	-	81,637	2,025	80,625
FUND BALANCE, end of year	$ 33,982	$ 1,882	$ 61,328	$ 315,392	$ 108,476	$ 2,025	$ 78,032

(Continued)

HARALSON COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds						
	Juvenile Court Supervision Fee	Drug Abuse Treatment and Education	Drug Task Force	Mental Health Court	CDBG	Employment Incentive Program	Total Nonmajor Funds
REVENUES							
Intergovernmental revenues	$ -	$ -	$ -	$ 298,087	$ 489,385	$ -	$ 919,259
Charges for services	-	-	-	-	-	-	570,005
Fines and forfeitures	347	15,814	37,479	2,995	-	-	440,406
Interest income	31	58	216	-	-	10,027	11,749
Miscellaneous revenue	-	-	-	-	-	-	13,907
Total revenues	378	15,872	37,695	301,082	489,385	10,027	1,955,326
EXPENDITURES							
Current:							
Judicial	-	-	-	-	-	-	165,542
Public safety	-	13,341	167,924	-	-	-	1,270,476
Public works	-	-	-	-	488,906	-	488,906
Health and welfare	-	-	-	129,415	-	80	129,495
Total expenditures	-	13,341	167,924	129,415	488,906	80	2,054,419
Excess (deficiency) of revenues over (under) expenditures	378	2,531	(130,229)	171,667	479	9,947	(99,093)
OTHER FINANCING SOURCES(USES)							
Transfers in	-	-	-	-	-	-	515,498
Total other financing sources(uses)	-	-	-	-	-	-	515,498
Net change in fund balances	378	2,531	(130,229)	171,667	479	9,947	416,405
FUND BALANCE, beginning of year	9,150	22,897	421,569	-	-	682,530	1,375,631
FUND BALANCE, end of year	$ 9,528	$ 25,428	$ 291,340	$ 171,667	$ 479	$ 692,477	$ 1,792,036

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Law Library Fund
For the Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 27,000	$ 18,041	$ (8,959)
Total revenues	-	27,000	18,044	(8,956)
EXPENDITURES				
Current				
Judicial	-	27,000	13,079	13,921
Total expenditures	-	27,000	13,079	13,921
Net change in fund balances	-	-	4,965	4,965
FUND BALANCE				
Beginning of year	29,017	29,017	29,017	-
End of year	$ 29,017	$ 29,017	$ 33,982	$ 4,965

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Sheriff's Forfeiture Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 50,000	$ -	$ (50,000)
Total revenues	-	50,000	-	(50,000)
EXPENDITURES				
Current				
Public safety	-	50,000	-	50,000
Total expenditures	-	50,000	-	50,000
Net change in fund balances	-	-	-	-
FUND BALANCE				
Beginning of year	1,882	1,882	1,882	-
End of year	$ 1,882	$ 1,882	$ 1,882	$ -

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Crime Victim Assistance Program Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 154,700	$ 131,787	$ (22,913)
Fines and forfeitures	-	21,000	23,798	2,798
Miscellaneous revenue	-	10,500	13,907	3,407
Total revenues	-	186,200	169,492	(16,708)
EXPENDITURES				
Current				
Judicial	-	186,200	152,463	33,737
Total expenditures	-	186,200	152,463	33,737
Net change in fund balances	-	-	17,029	17,029
FUND BALANCE				
Beginning of year	44,299	44,299	44,299	-
End of year	$ 44,299	$ 44,299	$ 61,328	$ 17,029

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Opioid Settlement Fund
For the Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	$ -	$ 320,000	$ 315,392	$ (4,608)
Miscellaneous revenue	-	-	-	-
Total revenues	-	320,000	315,392	(4,608)
EXPENDITURES				
Current				
Health and welfare	-	320,000	-	320,000
Total expenditures	-	320,000	-	320,000
Net change in fund balances	-	-	315,392	315,392
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 315,392	$ 315,392

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
County Jail Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 25,000	$ 26,540	$ 1,540
Total revenues	-	25,000	26,839	1,839
EXPENDITURES				
Current				
Public safety	-	25,000	-	25,000
Total expenditures	-	25,000	-	25,000
Net change in fund balances	-	-	26,839	26,839
FUND BALANCE				
Beginning of year	81,637	81,637	81,637	-
End of year	$ 81,637	$ 81,637	$ 108,476	$ 26,839

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Special Law Enforcement Grant Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Contributions and donations	$ -	$ 20,000	$ -	$ (20,000)
Total revenues	-	20,000	-	(20,000)
EXPENDITURES				
Current				
Public safety	-	20,000	-	20,000
Total expenditures	-	20,000	-	20,000
Net change in fund balances	-	-	-	-
FUND BALANCE				
Beginning of year	2,025	2,025	2,025	-
End of year	$ 2,025	$ 2,025	$ 2,025	$ -

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Emergency Telephone System (E-911)
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	$ 547,000	$ 558,000	$ 571,120	$ 13,120
Investment income	1,000	1,000	-	(1,000)
Total revenues	548,000	559,000	571,120	12,120
EXPENDITURES				
Current				
Public safety	1,134,865	1,223,865	1,089,211	134,654
Total expenditures	1,134,865	1,223,865	1,089,211	134,654
Excess (deficiency) of revenues over (under) expenditures	(586,865)	(664,865)	(518,091)	146,774
OTHER FINANCING SOURCES				
Transfers in	-	664,865	515,498	(149,367)
Total other financing sources	-	664,865	515,498	(149,367)
Net change in fund balances	(586,865)	-	(2,593)	(2,593)
FUND BALANCE				
Beginning of year	80,625	80,625	80,625	-
End of year	$ (506,240)	$ 80,625	$ 78,032	$ (2,593)

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Juvenile Court Supervision Fee Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 970	$ 347	$ (623)
Interest income	-	30	31	1
Total revenues	-	1,000	378	(622)
EXPENDITURES				
Current				
Judicial	-	1,000	-	1,000
Total expenditures	-	1,000	-	1,000
Net change in fund balances	-	-	378	378
FUND BALANCE				
Beginning of year	9,150	9,150	9,150	-
End of year	$ 9,150	$ 9,150	$ 9,528	$ 378

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Drug Abuse Treatment and Education (DATE) Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 19,900	$ 15,814	$ (4,086)
Interest income	-	100	58	(42)
Total revenues	-	20,000	15,872	(4,128)
EXPENDITURES				
Current				
Public safety	-	20,000	13,341	6,659
Total expenditures	-	20,000	13,341	6,659
Net change in fund balances	-	-	2,531	2,531
FUND BALANCE				
Beginning of year	22,897	22,897	22,897	-
End of year	$ 22,897	$ 22,897	$ 25,428	$ 2,531

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Drug Task Force Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	$ -	$ 173,000	$ 37,479	$ (135,521)
Interest income	-	250	216	(34)
Miscellaneous	-	3,900	-	(3,900)
Total revenues	-	177,150	37,695	(139,455)
EXPENDITURES				
Current:				
Public safety	-	177,150	167,924	9,226
Total expenditures	-	177,150	167,924	9,226
Net change in fund balances	-	-	(130,229)	(130,229)
FUND BALANCE				
Beginning of year	421,569	421,569	421,569	-
End of year	$ 421,569	$ 421,569	$ 291,340	$ (130,229)

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Mental Health Court Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 141,000	$ 298,087	$ 157,087
Fines and forfeitures	-	-	2,995	2,995
Total revenues	-	141,000	301,082	160,082
EXPENDITURES				
Current:				
Health and welfare	-	141,000	129,415	11,585
Total expenditures	-	141,000	129,415	11,585
Net change in fund balances	-	-	171,667	171,667
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 171,667	$ 171,667

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
CDBG Fund
For the Fiscal Year Ended June 30, 2023

	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ -	$ 520,000	$ 489,385	$ (30,615)
Total revenues	-	520,000	489,385	(30,615)
EXPENDITURES				
Current:				
Public works	-	520,000	488,906	31,094
Total expenditures	-	520,000	488,906	31,094
Net change in fund balances	-	-	479	479
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ 479	$ 479

HARALSON COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
Employment Incentive Program Fund
For the Fiscal Year Ended June 30, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Interest income	$ -	$ 50,300	$ 10,027	$ (40,273)
Total revenues	-	50,300	10,027	(40,273)
EXPENDITURES				
Current				
Housing and development	-	50,300	80	50,220
Total expenditures	-	50,300	80	50,220
Net change in fund balances	-	-	9,947	9,947
FUND BALANCE				
Beginning of year	682,530	682,530	682,530	-
End of year	$ 682,530	$ 682,530	$ 692,477	$ 9,947

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Custodial Funds are as follows:

Tax Commissioner **-** This fund is used to account for all real, personal and intangible taxes collected and forwarded to the County and other government units.

Sheriff **-** This fund is used to account for collection of fees, proceeds from judicial sales, and cash bonds, which are disbursed to other agencies, the County and individuals.

Judicial Custodial Funds **–** These custodial funds are used to account for fines, fees, and other moneys collected by the courts and remitted to other parties in accordance with court orders and state law.

Clerk of Superior Court

Probate Court

Magistrate Court

Probation Office

HARALSON COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ASSETS							
Cash	$ 586,169	$ 247,605	$ 301,790	$ 10,019	$ 21,724	$ 6,422	$ 1,173,729
Taxes receivable	458,923	-	-	-	-	-	458,923
Total assets	1,045,092	247,605	301,790	10,019	21,724	6,422	1,632,652
LIABILITIES							
Due to others	548,953	145,986	145,392	6,528	7,899	2,958	857,716
Uncollected taxes	458,923	-	-	-	-	-	458,923
Total liabilities	1,007,876	145,986	145,392	6,528	7,899	2,958	1,316,639
NET POSITION							
Restricted:							
Individuals, organizations and other governments	37,216	101,619	156,398	3,491	13,825	3,464	316,013
Total net position	37,216	101,619	156,398	3,491	13,825	3,464	316,013
Total liabilities and net position	$ 1,045,092	$ 247,605	$ 301,790	$ 10,019	$ 21,724	$ 6,422	$ 1,632,652

HARALSON COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Fiscal Year Ended June 30, 2023

	Tax Commisioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Probation Office	Total
ADDITIONS							
Taxes	$ 15,392,598	$ -	$ -	$ -	$ -	$ -	$ 15,392,598
Fines and fees collected	-	205,698	1,169,742	408,999	151,310	111,859	2,047,608
Interest revenue	984	-	154	-	-	9	1,147
Total additions	15,393,582	205,698	1,169,896	408,999	151,310	111,868	17,441,353
DEDUCTIONS							
Taxes and fees paid to other governments	15,356,879	-	-	-	-	-	15,356,879
Payments to Board of Commissioners	-	92,536	852,654	310,256	55,456	42,153	1,353,055
Payments to others	-	85,697	245,981	99,802	86,744	66,258	584,482
Total deductions	15,356,879	178,233	1,098,635	410,058	142,200	108,411	17,294,416
Net increase in fiduciary net position	36,703	27,465	71,261	(1,059)	9,110	3,457	146,937
NET POSITION, beginning of year	513	74,154	85,137	4,550	4,715	7	169,076
NET POSITION, end of year	$ 37,216	$ 101,619	$ 156,398	$ 3,491	$ 13,825	$ 3,464	$ 316,013

SUPPLEMENTAL INFORMATION



Special Reports
(Required by the State of Georgia)

2014 Special One Percent Sales and Use Tax (SPLOST)

Schedule of Expenditures of
Special Purpose Local Option Sales and Use Tax Proceeds

2021 Special One Percent Sales and Use Tax (SPLOST)

Schedule of Expenditures of
Special Purpose Local Option Sales and Use Tax Proceeds

2018 and 2022 Transportation Special One Percent Sales and Use Tax (TSPLOST)

Schedules of Expenditures of
Transportation Special Purpose Local Option Sales and Use Tax Proceeds

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
SPLOST VI - 2014 Issue
For the Fiscal Year Ended June 30, 2023

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
County Projects:					
Jail	$ 5,253,841	$ 5,253,841	$ 4,927,894	$ -	$ 4,927,894
E-911 Facility Upgrade	500,000	500,000	533,754	-	533,754
Recreation facilities	983,500	983,500	982,360	-	982,360
Water projects	1,400,000	1,400,000	1,383,463	-	1,383,463
Public safety	2,000,000	2,000,000	1,321,427	24,000	1,345,427
Internet infrastructure	200,000	200,000	200,000	-	200,000
Roads and bridges	2,000,000	2,000,000	1,608,018	-	1,608,018
Government building renovations and improvements and equipment	1,610,859	1,610,859	1,083,995	751,663	1,835,658
	13,948,200	13,948,200	12,040,911	775,663	12,816,574
Intergovernmental Projects:					
Bremen	$ 3,973,200	$ 3,973,200	$ 3,923,182	$ -	$ 3,923,182
Buchanan	709,800	709,800	700,865	-	700,865
Tallapoosa	2,037,000	2,037,000	2,011,357	-	2,011,357
Waco	331,800	331,800	327,624	-	327,624
	7,051,800	7,051,800	6,963,028	-	6,963,028
	$ 21,000,000	$ 21,000,000	$ 19,003,939	$ 775,663	$ 19,779,602

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

SPLOST VI Fund	
Capital Outlay	$ 775,663
Intergovernmental	-
Total Expenditures(Less Debt Service: Fees)	$ 775,663

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
SPLOST VII - 2021 Issue
For the Fiscal Year Ended June 30, 2023

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years (B)	Current Year	Total
County Projects:					
Total Per Referendum **(A)**	$ 13,545,000	$ -	$ -	$ -	$ -
E-911 Facility Upgrade	-	750,000	12,465	709,962	722,427
Recreation facilities	-	1,000,000	82,547	89,223	171,770
Public safety	-	2,000,000	316,803	234,485	551,288
Roads and bridges	-	3,000,000	327,384	646,329	973,713
Government building renovations and improvements and equipment	-	6,795,000	56	-	56
	13,545,000	13,545,000	739,255	1,679,999	2,419,254
Intergovernmental Projects:					
Bremen	4,200,000	4,200,000	1,276,812	1,116,471	2,393,283
Buchanan	749,700	749,700	227,911	199,290	427,201
Tallapoosa	2,154,600	2,154,600	655,004	572,750	1,227,754
Waco	350,700	350,700	106,614	93,225	199,839
	7,455,000	7,455,000	2,266,341	1,981,736	4,248,077
	$ 21,000,000	$ 21,000,000	$ 3,005,596	$ 3,661,735	$ 6,667,331

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

SPLOST VI Fund	
Capital Outlay	$ 970,037
Debt Service: Principal	709,962
Intergovernmental	1,981,736
Total Expenditures(Less Debt Service: Fees)	$ 3,661,735

(**A**) - Per referendum, no breakdown of projects above by cost. County separated costs in the "Revised Estimated Cost" column under "County Projects" above.

(**B**) - During the current year, the County made certain reclassifications in the "Expenditures - Prior Year" column.

HARALSON COUNTY, GEORGIA

Schedules of Expenditures of
Transportation Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended June 30, 2023

TSPLOST - 2018 Issue

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Renovation and Improvement of Roads	$ 5,597,000	$ 5,597,000	$ 6,630,829	$ 336,564	$ 6,967,393
Renovation and Improvement of Bridges	1,450,000	1,450,000	10,088	-	10,088
Parking Improvements	175,000	175,000	-	-	-
Equipment Purchase - Road Maintenance	188,000	188,000	170,878	23,243	194,121
	7,410,000	7,410,000	6,811,795	359,807	7,171,602

TSPLOST 2 - 2022 Issue

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Year	Total
Renovation and Improvement of Roads	$ 15,475,000	$ 15,475,000	$ -	$ 114	$ 114
Renovation and Improvement of Bridges	2,200,000	2,200,000	-	-	-
Parking Improvements	400,000	400,000	-	-	-
Equipment Purchase - Road Maintenance	450,000	450,000	-	-	-
	18,525,000	18,525,000	-	114	114

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

TSPLOST Fund	
Capital Outlay	$ 359,921
Total Expenditures	$ 359,921

Discretely Presented Component Unit

This section is used to present additional information for the component unit.

Governmental Fund Type

Development Authority of Haralson County

HARALSON COUNTY, GEORGIA

Balance Sheet
Component Unit - Governmental Fund Type
June 30, 2023

	Development Authority of Haralson County
Assets	
Cash and cash equivalents	$ 152,884
Receivables	76,146
Prepaid item	2,581
Total assets	$ 231,611
Liabilities and Fund Balance	
Liabilities	
Accounts payable	-
Total liabilities	$ -
Fund balance:	
Nonspendable	
Prepaid item	2,581
Unassigned	229,030
Total fund balances	231,611
Total liabilities and fund balance	$ 231,611

HARALSON COUNTY, GEORGIA

Statement Of Revenues, Expenditures And Changes In Fund Balances
Component Unit - Governmental Fund Type
For the Fiscal Year Ended June 30, 2023

	Development Authority of Haralson County
Revenues:	
Charges for services	$ 50,826
Investment earnings	32
Total revenues	50,858
Expenditures:	
Current:	
Economic development	221,693
Total expenditures	221,693
Excess (deficiency) of revenues over (under) expenditures	(170,835)
FUND BALANCE, beginning of year	303,305
FUND BALANCE, end of year	$ 231,611

STATISTICAL SECTION



Statistical Section

This part of Haralson County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents **Pages**

Financial Trends……... 83 - 88

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity ……. 89 - 93

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity ……. 94 - 97

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt, and the County's ability to issue additional debt in the future.

Demographic and Economic Information ……..… 98 - 99

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information ……. 100 - 104

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Source

Unless otherwise noted, the information in these schedules is derived from Haralson County's Annual Comprehensive Financial Reports for the relevant year(s).

Haralson County, Georgia

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Governmental Activities										
Net Investment in Capital Assets	$ 15,197,264	$ 15,125,102	$ 13,084,934	$ 15,134,039	$ 15,841,841	$ 16,756,901	$ 17,830,055	$ 18,382,325	$ 17,992,823	$ 19,791,045
Restricted	1,444,461	1,277,060	4,898,805	3,353,770	4,078,040	4,651,549	4,154,235	7,021,573	9,879,235	13,547,083
Unrestricted	1,698,714	1,813,910	630,387	345,951	1,211,728	726,511	2,681,888	4,653,774	7,118,328	8,390,359
Total governmental activities net position	$ 18,340,439	$ 18,216,072	$ 18,614,126	$ 18,833,760	$ 21,131,609	$ 22,134,961	$ 24,666,178	$ 30,057,672	$ 34,990,386	$ 41,728,487

Haralson County, Georgia
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Expenses										
Governmental Activities:										
General government	$ 2,228,789	$ 2,204,151	$ 2,342,369	$ 2,156,809	$ 2,215,722	$ 2,323,070	$ 2,497,399	$ 2,483,560	$ 2,851,438	$ 3,234,620
Judicial	1,484,771	1,580,122	1,659,424	1,643,126	1,647,351	1,612,351	1,550,942	1,630,758	1,682,715	1,995,636
Public safety	7,379,715	7,862,861	8,211,512	9,384,503	9,255,123	9,670,771	9,971,378	10,230,707	10,306,059	12,321,892
Public works	4,067,816	4,804,025	3,597,260	3,924,716	4,308,359	7,734,899	7,229,924	5,325,429 (1)	6,064,317 (1)	5,414,121 (1)
Health and welfare	1,151,568	1,181,536	1,480,493	1,288,419	1,249,220	1,231,084	1,238,115	1,278,165	1,278,231	1,391,471
Culture and recreation	318,966	348,722	397,691	434,720	486,095	494,553	474,200	514,549	620,337	633,264
Housing and development	246,571	259,758	201,442	96,882	101,081	125,458	148,135	304,625	292,814	360,309
Interest on long-term debt	-	47,049	110,612	95,715	83,741	63,692	38,903	13,632	-	-
Total governmental activities expenses	16,878,196	18,288,224	18,000,803	19,024,890	19,346,692	23,255,878	23,148,996	21,781,425	23,095,911	25,351,313
	$ 16,878,196	$ 18,288,224	$ 18,000,803	$ 19,024,890	$ 19,346,692	$ 23,255,878	$ 23,148,996	$ 21,781,425	$ 23,095,911	$ 25,351,313
Program Revenues										
Governmental Activities:										
Charges for Service:										
General Government	$ 98,758	$ 110,631	$ 137,935	$ 148,790	$ 1,510	$ 177,251	$ 194,212	$ 203,697	$ 324,815	$ 248,293
Judicial	948,028	868,586	765,697	1,151,085	860,365	788,366	667,671	1,552,453	917,339	867,507
Public safety	481,215	520,245	467,930	463,293	455,372	570,924	566,807	640,873	633,015	908,076
Public works	103,599	3,029	7,724	9,234	17,603	27,554	22,825	41,732	29,383	21,843
Health and Welfare	-	5,483	1,766	1,339	5,311	2,032	2,516	2,352	1,521	317,948
Culture and recreation	39,431	123,046	135,116	154,231	360,530	163,466	209,345	286,997	234,378	261,566
Housing and Development	90,714	-	-	-	-	-	-	-	-	-
Operating grants and contributions	443,230	395,850	243,058	574,040	369,232	582,974	1,349,262	529,182	807,872	1,954,122
Capital grants and contributions	552,111	753,707	560,053	748,079	675,459	1,435,346	780,507	688,074	663,269	680,406
Total governmental activities program revenues	2,757,086	2,780,577	2,319,279	3,250,091	2,745,382	3,747,913	3,793,145	3,945,360	3,611,592	5,259,761
	$ 2,757,086	$ 2,780,577	$ 2,319,279	$ 3,250,091	$ 2,745,382	$ 3,747,913	$ 3,793,145	$ 3,945,360	$ 3,611,592	$ 5,259,761

(1) - County has been in the process of repairing a majority of the roads in the County over the last five fiscal years.

Haralson County, Georgia
Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense)/Revenue										
Governmental activities	$ (14,121,110)	$ (15,507,647)	$ (15,681,524)	$ (15,774,799)	$ (16,601,310)	$ (19,507,965)	$ (19,355,851)	$ (17,836,065)	$ (19,484,319)	$ (20,091,552)
	$ (14,121,110)	$ (15,507,647)	$ (15,681,524)	$ (15,774,799)	$ (16,601,310)	$ (19,507,965)	$ (19,355,851)	$ (17,836,065)	$ (19,484,319)	$ (20,091,552)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	$ 8,022,566	$ 8,074,624	$ 9,030,012	$ 9,946,899	$ 9,793,783	$ 11,951,872	$ 11,016,395	$ 11,527,942	$ 12,399,236	$ 13,407,251
Sales taxes	5,590,622	4,995,143	5,165,469	4,911,499	4,797,698	5,569,882	7,678,224	8,206,016	9,632,414	11,077,597
Insurance premium tax	744,849	795,734	827,037	872,453	994,203	1,275,638	1,374,101	1,470,650	1,609,826	1,655,719
Other taxes	126,299	122,130	169,261	163,428	329,110	55,515	311,633	322,150	367,753	352,727
Unrestricted interest earnings	12,948	11,642	11,652	12,168	6,667	9,149	20,475	14,235	20,340	29,807
Gain on sale of capital assets	12,121	75,079	-	-	7,109	2,395	-	86,955	34,980	42,922
Miscellaneous	374,049	97,509	53,786	79,486	65,863	34,708	110,489	259,120	352,484	263,630
Total governmental activities	14,883,454	14,171,861	15,257,217	15,985,933	15,994,433	18,899,159	20,511,317	21,887,068	24,417,033	26,829,653
	$ 14,883,454	$ 14,171,861	$ 15,257,217	$ 15,985,933	$ 15,994,433	$ 18,899,159	$ 20,511,317	$ 21,887,068	$ 24,417,033	$ 26,829,653
Change in Net Position										
Governmental activities	$ 762,344	$ (1,335,786)	$ (424,307)	$ 211,134	$ (606,877)	$ (608,806)	$ 1,155,466	$ 4,051,003	$ 4,932,714	$ 6,738,101
	$ 762,344	$ (1,335,786)	$ (424,307)	$ 211,134	$ (606,877)	$ (608,806)	$ 1,155,466	$ 4,051,003	$ 4,932,714	$ 6,738,101

Haralson County, Georgia

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General Fund										
Non Spendable	$ 56,500	$ 46,705	$ 49,245	$ 50,511	$ 38,577	$ 76,556	$ 49,605	$ 62,116	$ 89,736	$ 71,035
Restricted	-	-	427,652	642,735	600,180	1,110,105	760,069	583,579	651,901	657,159
Unassigned	594,720	1,284,153	1,302,342	1,030,240	1,985,513	1,532,161	3,741,804	5,143,885	6,993,894	8,092,056
Total General Fund	$ 651,220	$ 1,330,858	$ 1,779,239	$ 1,723,486	$ 2,624,270	$ 2,718,822	$ 4,551,478	$ 5,789,580	$ 7,735,531	$ 8,820,250
All Other Governmental Funds										
Non Spendable	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 600	$ -	$ -
Restricted	2,325,062	9,411,256	4,471,153	2,711,035	3,477,860	3,545,044	3,394,166	6,437,994	9,227,334	12,889,924
Unassigned	-	(787)	-	-	-	(10,586)	(276,760)	-	-	-
Total all other governmental funds	$ 2,325,062	$ 9,410,469	$ 4,471,153	$ 2,711,035	$ 3,477,860	$ 3,534,458	$ 3,118,006	$ 6,438,594	$ 9,227,334	$ 12,889,924

Haralson County, Georgia
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Revenues										
Taxes	$ 15,283,578	$ 15,865,332	$ 15,965,187	$ 15,999,443	$ 18,846,208	$ 20,364,331	$ 21,531,157	$ 22,929,395	$ 23,947,757	$ 26,145,694
Licenses and permits	98,291	109,723	136,924	145,518	-	171,800	180,380	200,897	323,540	248,272
Intergovernmental	872,525	1,020,180	806,458	1,208,889	1,154,034	1,696,353	2,109,080	1,211,137	1,457,723	2,909,368
Charges for services	756,491	669,296	629,317	668,187	855,911	786,249	835,402	1,014,223	953,243	915,716
Fines and forfeitures	906,963	852,001	749,927	1,114,267	844,780	771,545	647,594	1,512,984	863,668	1,163,158
Interest Income	12,005	12,168	18,361	8,472	10,118	43,863	34,673	19,125	31,708	53,054
Contributions and donations	1,860	4,930	17,765	-	1,113	1,578	251	2,022	2,050	-
Miscellaneous Revenues	53,786	79,486	156,126	65,863	34,708	110,489	259,120	177,648	352,484	263,630
Total Revenues	17,985,499	18,613,116	18,480,065	19,210,639	21,746,872	23,946,208	25,597,657	27,067,431	27,932,173	31,698,892
Expenditures										
General government	2,013,878	1,896,421	2,009,991	2,083,243	2,171,038	2,186,667	2,273,955	2,412,958	2,861,201	3,122,507
Judicial	1,448,436	1,537,884	1,609,169	1,595,142	1,607,615	1,573,560	1,518,624	1,615,733	1,694,586	1,950,748
Public safety	6,991,072	7,267,274	7,694,397	8,755,565	8,608,552	9,058,429	9,511,354	9,768,026	9,722,440	11,830,776
Public works	2,326,616	2,400,242	1,904,086	2,435,358	2,685,801	5,512,795	4,826,933	2,493,771	2,503,722	3,132,254
Health and welfare	1,082,495	1,112,335	1,096,698	1,243,176	1,209,139	1,190,602	1,198,533	1,232,239	1,189,346	1,333,825
Culture and recreation	277,252	246,921	293,804	304,210	343,412	346,932	325,511	366,081	423,138	485,479
Housing and development	246,571	258,999	199,533	96,676	101,683	125,458	148,815	311,954	308,346	359,196
Capital outlay (1)	1,607,038	1,357,533	5,844,893	2,601,565	979,648	1,032,951	1,719,420	1,920,653	3,388,039	2,105,621
Debt service										
Principal	-	-	1,075,000	1,195,067	1,306,007	1,367,455	1,437,910	1,325,978	-	709,962
Interest	-	-	141,568	98,677	86,677	67,046	42,391	16,985	-	-
Bond issuance cost	-	154,200	-	-	-	-	-	-	-	-
Intergovernmental	2,001,745	1,946,607	1,101,861	1,078,599	1,162,086	1,337,701	1,405,691	1,095,124	1,851,606	1,981,736
Total Expenditures	17,995,103	18,178,416	22,971,000	21,487,278	20,261,658	23,799,596	24,409,137	22,559,502	23,942,424	27,012,104
Excess (Deficiency) of Revenues over (under) Expenditures	(9,604)	434,700	(4,490,935)	(2,276,639)	1,485,214	146,612	1,188,520	4,507,929	3,989,749	4,686,788
Other Financing Sources (Uses)										
Transfers in	396,883	408,867	498,347	406,444	470,467	406,964	454,056	514,551	441,054	515,498
Transfers out	(396,883)	(408,867)	(498,347)	(406,444)	(470,467)	(406,964)	(454,056)	(514,551)	(441,054)	(515,498)
Issuance of debt	-	7,110,000	-	417,418	180,000	-	-	-	709,962	-
Proceeds from sale of capital assets	-	220,345	-	43,350	2,395	4,538	227,684	50,761	34,980	60,521
Total Other Financing Sources (Uses)	-	7,330,345	-	460,768	182,395	4,538	227,684	50,761	744,942	60,521
Net Change in Fund Balances	$ (9,604)	$ 7,765,045	$ (4,490,935)	$ (1,815,871)	$ 1,667,609	$ 151,150	$ 1,416,204	$ 4,558,690	$ 4,734,691	$ 4,747,309
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	7.10%	6.85%	7.22%	6.30%	6.52%	6.51%	0.00%	2.85%

(1) - Increases in capital outlay due to SPLOST projects.

Haralson County, Georgia
General Governmental Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property Tax	Motor Vehicles Tax	Local Option Sales Tax	Special Purpose Local Option Sales Tax	Alcoholic Beverage Excise Tax	Insurance Premium Tax	Other Taxes	Total Taxes
2014	$ 8,317,340	$ 804,471	$ 1,708,016	$ 3,457,453	$ 69,736	$ 827,037	$ 99,525	$ 15,283,578
2015	9,267,410	650,542	1,619,388	3,292,111	74,347	872,453	89,081	15,865,332
2016	9,180,328	704,930	1,619,913	3,281,302	80,484	934,261	163,969	15,965,187
2017	9,127,545	750,887	1,585,671	3,212,027	81,216	994,203	247,894	15,999,443
2018	10,778,625	927,502	1,708,761	3,861,121	74,867	1,275,638	219,694	18,846,208
2019	9,729,307	1,043,550	1,988,565	5,711,925	61,143	1,374,101	455,740	20,364,331
2020	9,193,005	1,691,177	2,068,763	6,137,252	65,668	1,470,650	904,642	21,531,157
2021	10,232,154	1,579,591	2,328,409	6,904,302	68,926	1,554,887	261,126	22,929,395
2022	10,079,435	1,941,903	2,574,571	7,057,843	62,329	1,609,826	621,850	23,947,757
2023	10,976,253	2,083,398	2,773,743	8,303,854	68,013	1,655,719	284,714	26,145,694

Haralson County, Georgia

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real and Personal	Public Utilities	Motor Vehicles/ Mobile Homes	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2014	$ 681,131,449	$ 46,635,945	$ 62,119,686	$ 86,042,930	$ 703,844,150	13.250	$ 2,199,851,458	40%
2015	666,908,784	44,976,717	46,880,481	87,267,412	671,498,570	12.420	2,123,304,475	40%
2016	672,775,209	47,907,374	37,620,932	89,969,109	668,334,406	12.420	2,129,620,030	40%
2017	697,384,170	50,632,934	30,492,428	78,706,836	699,802,696	10.640	1,749,506,740	40%
2018	755,212,217	49,245,707	25,685,243	76,301,714	753,841,453	10.640	1,884,603,633	40%
2019	791,046,140	50,588,822	23,148,182	93,131,401	771,651,743	10.500	1,929,129,358	40%
2020	889,619,957	51,598,740	23,960,739	135,190,995	` 829,988,441	10.152	2,074,971,103	40%
2021	927,971,810	51,637,865	22,572,946	104,114,091	` 898,068,530	10.152	2,245,171,325	40%
2022	1,040,919,822	57,480,130	20,262,801	96,165,568	` 1,022,497,185	9.642	2,556,242,963	40%
2023	1,260,953,979	142,844,832	138,564,661	142,430,106	` 1,399,933,366	8.400	3,499,833,415	40%

Source: County Property Tax Digest

Haralson County, Georgia

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Haralson County Direct Rate										
General	13.25	12.42	12.42	11.84	10.64	10.5	10.152	10.1	9.642	8.4
Special Service Districts **(A)**	-	-	1.36	.72 - 5.76	.54-4.8	.50-4.5	.43-4.391	.48-4.90	.483-4.112	.410-4.22
City Rates										
Bremen	6.90	6.90	6.60	6.60	6.133	6.133	5.816	5.816	5.47	4.733
Buchanan	13.64	13.64	13.64	13.64	11.59	11.59	11.59	11.59	11.59	10.338
Tallapoosa	7.53	7.82	7.80	7.54	7.25	7.19	7.07	7.03	6.906	6.522
Temple	6.50	6.97	6.97	6.97	6.127	5.598	5.549	5.449	5.171	3.977
Waco	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
School District										
Haralson County School District	16.83	16.83	16.72	16.589	15.607	15.607	15.184	15.145	14.548	14.548
Bremen City School District	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95

(A): Specials Services Distrcit Fund was created in the 2016 year.

Source: Georgia Department of Revenue website

Haralson County, Georgia

Principal Property Taxpayers

Current Year and Ten Years Ago

	2023				2014		
	Assessed Value	Rank	% of Total Assessed Value		Assessed Value	Rank	% of Total Assessed Value
Honda Precision Parts of GA	$ 73,588,663	1	2.85%	Honda Locks Inc	$ 3,991,813	7	0.52%
Honda Locks Inc	24,854,435	2	2.50%	Honda Precision Parts of GA			0.00%
British American Rubber	11,301,598	3	1.12%	Development Authority HC			0.00%
Tallapoosa Dev. Authority	9,373,727	4	1.11%	Carroll EMC	4,889,976	5	0.64%
Development Authority HC	9,123,646	5	1.11%	Diamond Crystal Bremen, LLC	4,054,496	6	
Carroll EMC	8,653,671	6	0.92%	Norfolk Southern Corp	4,931,573	4	
Products SE Pipeline Corp	6,839,013	7	0.87%	Georgia Power Company	3,042,404	14	
Georgia Power Company	6,797,216	8	0.85%	Jamestown Timber			
E J Brooks Co.	6,417,635	9	0.82%	Colonial Pipeline Company	3,353,652	11	
Weyerhauser	5,632,892	10	0.77%	Plum Creek Timberlands LP			0.00%
				U S Can Company	10,544,038	1	1.38%
				Inland Rome	9,262,480	2	
				Inland Paperboard & packaging	6,852,120	3	0.90%
				Associated Rubber Co	3,916,310	8	0.51%
				Stoffel Seals Corp	3,808,372	9	0.50%
				Georgia Transmission Corp	3,486,258	10	0.46%
	$ 162,582,496		12.92%		$ 62,133,492		4.91%

Haralson County, Georgia

Property Tax Levies and Collections

General Fund

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	$ 7,533,654	$ 7,263,523	96.41%	$ 234,841	$ 7,498,364	99.53%
2015	8,401,469	8,108,637	96.51%	200,174	8,308,811	98.90%
2016	7,719,796	7,550,304	97.80%	140,697	7,691,001	99.63%
2017	7,835,806	7,669,816	97.88%	146,566	7,816,382	99.75%
2018	7,878,768	7,699,246	97.72%	171,941	7,871,187	99.90%
2019	7,715,626	7,584,095	98.30%	120,641	7,704,736	99.86%
2020	7,835,970	7,629,295	97.36%	197,156	7,826,451	99.88%
2021	7,997,606	7,846,438	98.11%	167,349	8,013,787	100.20%
2022	8,280,127	8,104,801	97.88%	230,884	8,335,685	100.67%
2023	8,895,848	8,321,731	93.55%	-	8,321,731	93.55%

Haralson County, Georgia

Property Tax Levies and Collections
Special Services Districts Fund
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	*	*	*	*	*	*
2015	*	*	*	*	*	*
2016	$ 485,600	$ 472,083	97.22%	$ 11,208	$ 483,291	99.52%
2017	542,723	526,919	97.09%	14,085	541,004	99.68%
2018	1,838,130	1,785,009	97.11%	49,895	1,834,904	99.82%
2019	1,633,506	1,596,968	97.76%	33,258	1,630,226	99.80%
2020	1,566,039	1,518,589	96.97%	44,697	1,563,286	99.82%
2021	1,492,152	1,458,671	97.76%	39,358	1,498,029	100.39%
2022	1,544,677	1,505,599	97.47%	48,411	1,554,010	100.60%
2023	1,650,156	1,532,137	92.85%	-	1,532,137	92.85%

* Special Services Districts Fund was created in 2016.

Haralson County, Georgia

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income[1]	Debt Per Capita[1]
	G.O. Bonds	Capital Leases			
2014	$ -	$ 69,640	$ 69,640	0.22%	2.13
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	7,110,000	-	7,110,000	20.62%	220.16
2018	4,865,000	392,351	5,257,351	12.43%	150.14
2019	3,675,000	456,344	4,131,344	9.77%	169.01
2020	2,470,000	293,890	2,763,890	6.55%	110.23
2021	- **(A)**	-	-	0.00%	-
2022	-	709,962	709,962	1.36%	25.81
2023	-	- **(B)**	-	0.00%	-

(A) - Paid off during the year ended June 30, 2021

(B) - Paid off during the year ended June 30, 2023

Notes: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

Haralson County, Georgia

Ratios of Net General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	G.O. Bonds	Total Primary Government	Percentage of Estimated Actual Taxable Value	Debt Per Capita[1]	Population	Estimated Actual Taxable Value
2014	$ -	$ -	0.00%	-	28,347	$ 2,199,851,458
2015	-	-	0.00%	-	28,400	2,123,304,475
2016	-	-	0.00%	-	28,482	2,129,620,030
2017	-	-	0.00%	-	28,641	1,749,506,740
2018	-	-	0.00%	-	28,727	1,884,603,633
2019	3,675,000	3,675,000	0.00%	127	28,854	1,929,129,358
2020	2,470,000	2,470,000	0.00%	85.05	29,042	2,074,971,103
2021	-	-	0.33%	-	28,667	2,245,171,325
2022	-	-	0.28%	-	29,533	2,556,242,963
2023	-	-	0.00%	-	29,780	3,499,833,415

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

[1] See the Schedule of Demographic and Economic Statistics for personal income and population data.

Haralson County, Georgia
Legal Debt Margin Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	$ 70,384,415	$ 67,149,857	$ 66,833,441	$ 69,980,270	$ 75,384,145	$ 77,165,174	$ 82,998,844	$ 89,806,853	$ 102,249,719	$ 139,993,337
Total net debt applicable to limit	-	-	-	7,110,000	4,865,000	3,675,000	2,470,000	-	-	-
Legal debt margin	$70,384,415	$67,149,857	$66,833,441	$62,870,270	$70,519,145	$73,490,174	$80,528,844	$89,806,853	$102,249,719	$139,993,337
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	10.16%	6.45%	4.76%	2.98%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value	$ 1,399,933,366
Add back exempt real property	142,430,106
Total assessed value	1,542,363,472
Debt limit (10% of total assessed value)	154,236,347
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$ 154,236,347

Haralson County, Georgia
Direct and Overlapping Governmental Activities Debt
June 30, 2023

Jurisdiction	Net General Obligation Bonded Debt Outstanding		Percentage Applicable to Government	Amount Applicable to Government
Haralson County Direct Debt:				
Notes Payable	-	**(A)**	100%	-
Total Direct Debt	-			-
Overlapping:				
Haralson County School District:				
General Obligation Bonds	8,000,000		100%	8,000,000
Capital Leases	1,308,838		100%	1,308,838
Bremen City School District				
General Obligation Bonds	14,765,000		21%	3,114,632
Capital Leases	41,120		21%	8,674
City of Bremen:				
Notes Payable	2,053,231		21%	433,123
Total Overlapping Debt	26,168,189			12,865,267
Total Direct and Overlapping Debt				$ 12,865,267

Note: Percentage applicable to government is based upon taxable assessed property values.

Haralson County, Georgia

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population[1]	Personal Income (in thousands)[2]	Per Capita Personal Income[2]	Median Age[1]	School Enrollment[3]	Unemployment Rate[4]
2014	28,482	$ 30,954	$ 31,429	38	3,591	9.1%
2015	28,641	32,154	32,629	38	3,587	8.4%
2016	28,727	33,354	33,829	40	3,538	6.3%
2017	28,854	34,482	34,209	38	3,776	5.6%
2018	29,042	42,281	32,295	40	3,463	5.2%
2019	28,667	42,200	35,016	40	3,343	3.4%
2020	29,533	46,353	24,444	39	3,690	3.8%
2021	29,780	46,353	25,074	40	3,456	4.6%
2022	30,572	52,021	27,507	40	3,275	3.0%
2023	31,337	65,940	31,342	40	3,350	3.3%

Data sources

[1]US Bureau of Census

[2]US Department of Commerce, Bureau of Economic Analysis

[3]Haralson County Board of Education

[4]Georgia Department of Labor

Haralson County, Georgia
Principal Employers
Current Year and Ten Years Ago

	2023			2014		
Employer	**Employees**	**Rank**	**% of Total County Employment**	**Employees**	**Rank**	**% of Total County Employment**
Minebea Access Solutions DBA HL-A	750	1	13.1%	554	2	9.6%
Haralson County Board of Education	509	2	9.1%	562	1	9.8%
Honda Dev. & Manu. Of America	450	3	8.7%	432	3	7.5%
Wayne Davis Concrete	351	4	5.6%	198	6	3.4%
Whirlwind Steel Buildings	300	5	4.6%	287	4	5.0%
Haralson County Government	300	6	4.4%	159	8	2.8%
Bremen City Schools	300	7	3.9%			
Dyma Brands	200	8	3.9%	182	7	3.2%
Walmart	200	9	2.2%	146	9	2.5%
Tyden Brooks	200	10	1.5%	121	10	2.1%
				218	5	3.8%
Total	3,560		57.1%	2,859		49.79%

Sources: Haralson County Chamber of Commerce

Haralson County, Georgia

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Function/Program	Full-time Employees as of June 30,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General government	100	108	107	107	120	128	126	96	144	165
Public Safety:										
Sheriff	40	39	38	38	37	33	33	36	38	41
Fire	31	36	41	41	41	40	39	43	42	49
Jail	27	30	34	33	38	37	40	28	42	44
Marshal	1	1	-	-	1	1	1	1	1	1
Total	199	214	220	219	237	239	239	204	267	300

Source: Human Resources Department.

Haralson County, Georgia
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Function										
Sheriff										
Calls Answered	17,975	17,571	18,988	24,148	23,107	19,192	17,911	20,572	19,224	17,651
E911 Center										
Calls Answered	59,119	55,758	53,215	54,230	59,020	69,141	67,693	57,048	71,234	48,730
Fire										
Calls answered	2,783	2,756	3,109	4,902	5,613	3,601	4,299	4,480	4,369	3,330
Structure	44	53	93	108	73	171	92	96	108	128
Emergency medical calls	1,570	1,561	1,774	2,241	1,338	5,848	2,799	1,984	2,093	1,386
Haz Mat calls	200	79	5	-	8	1	1	-	-	45
Highways and streets										
New paving (miles)	-	-	1.42	-	-	-	-	0.90	-	0.11
Street resurfacing (miles)	4.84	-	5.01	7.10	7.63	31.77	25.09	23.00	20.69	14.24

Sources: Various county and city departments.

E911 call volume includes multiple calls for individual incidents (CAD system not in operation until July 2008)

** Prior information not readily available.

Haralson County, Georgia
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function										
Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Total vehicles	45	53	53	54	55	49	41	42	37	49
Patrol zones	4	4	4	4	4	4	4	4	4	4
Jail	1	1	1	1	1	1	1	1	1	1
Fire Stations	11	11	11	11	11	11	11	11	11	11
Fire Trucks	15	18	18	18	18	17	17	18	19	19
E911 Center	1	1	1	1	1	1	1	1	1	1
Culture and Recreation										
Playgrounds	1	1	1	1	1	1	1	1	1	1
Recreation centers	1	1	1	1	1	1	1	1	1	1
Baseball/softball diamonds	4	4	6	6	6	6	6	6	6	6
Soccer/football fields	3	3	3	3	3	3	3	3	3	3

Sources: Various county departments.

Haralson County, Georgia
Insurance in Force
For the Year Ended June 30, 2023

Property Coverage:		
Buildings, contents, EDP, and mobile equipment	$	47,188,118
Automobile Liability-All		
Bodily injury per person per occurrence		1,000,000
Bodily injury aggregate per occurrence		1,000,000
Property damage per occurrence		1,000,000
Comprehensive General Liability:		
Per occurrence limit		1,000,000
Law Enforcement Liability:		
Per occurrence limit		1,000,000
Public officials Errors and Omissions Liability:		
Per wrongful act		1,000,000
Aggregate		3,000,000
Crime coverage:		
Blanket employee dishonesty and faithful performance (per employee)		250,000
Statutory bonds		As required/various limits

Haralson County, Georgia
Miscellaneous Statistical Information

Haralson County was created by Legislative Act on January 26, 1856.

Form of Government-County Comissioners

Area-Square Miles	282
Building Permits:	
Issued	324
Estimated Cost	$ 7,150,000
Registered Voters	22,530

COMPLIANCE SECTION



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Haralson County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Haralson County, Georgia (the "County"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Haralson County, Georgia's basic financial statements, and have issued our report thereon dated February 16, 2024. Our report includes a reference to other auditors who audited the financial statements of Haralson County Health Department, as described in our report on Haralson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Haralson County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 23-1 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Haralson County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Will Robinson, CPA, LLC

Carrollton, Georgia
February 16, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Haralson County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Haralson County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Haralson County, Georgia's major federal programs for the year ended June 30, 2023. Haralson County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Haralson County, Georgia's basic financial statements include the operations of the Haralson County Health Department, which expended $38,254 in federal awards which is not included in Haralson County, Georgia's schedule of expenditures of federal awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of Haralson County Health Department because the organizational unit engaged other auditors to perform an audit of compliance.

In our opinion, Haralson County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Haralson County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Haralson County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Haralson County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Haralson County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect

material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Haralson County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Haralson County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Haralson County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Haralson County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Carrollton, Georgia
February 16, 2024

HARALSON COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Program Title	Federal ALN Number	Award Number	Program or Award Amount	Expenditures
U.S. DEPARTMENT OF JUSTICE				
Passed-through the Criminal Justice Coordinating Council of Georgia				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B22-8-005	$ 172,432	$ 172,432
Passed-through the Criminal Justice Coordinating Council of Georgia				
VOCA Grant for Victim Witness	16.575	C21-8-001, B50-8-128 C18-8-566, C22-8-076	131,787	131,787
Total U.S. Department of Justice			**304,219**	**304,219**
U.S. DEPARTMENT OF TREASURY				
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	881,123	881,123
Passed-through the Judicial Council of Georgia				
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	9,005	9,005
Total U.S. Department of Treasury			**890,128**	**890,128**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed-through the Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM22-073	18,139	18,139
Passed-through the Georgia Emergency Management Agency				
FEMA Disaster Tropical Storm Zeta	97.036	FEMA-4579-DR	11,770	11,770
Passed-through the Georgia Emergency Management Agency				
COVID-19 Public Assistance (Presidential Declared Disaster)	97.036	FEMA-4501-DR	13,214	13,214
Total U.S. Department of Homeland Security			**43,123**	**43,123**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed-through the Georgia Department of Community Affairs				
Community Development Block Grant	14.228	22p-y-071-1-6286	761,930	489,385
Total U.S. Department of Housing and Urban Development			**761,930**	**489,385**
U.S. DEPARTMENT OF TRANSPORTATION				
Passed-through the Georgia Department of Transportation				
Formula 5311 Grant for Rural Areas and Tribal Transit Grant Programs	20.509	GA-2022-010-00	118,916	116,860
Total U.S. Department of Transportation			**118,916**	**116,860**
Total Expenditures of Federal Awards			**$ 2,118,316**	**$ 1,843,715**

Notes To Schedule Of Expenditures Of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Haralson County, Georgia under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. De Minimus Indirect Cost Rate

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Haralson County, Georgia
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDIT RESULTS

A. Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____Yes	_X_ No
Significant deficiencies identified not considered material weaknesses?	_X_ Yes	____None reported
Noncompliance material to financial statements noted?	____Yes	_X_ No

B. Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____Yes	_X_ No
Significant deficiencies identified not considered material weaknesses?	____Yes	_X_ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	____Yes	_X_ No

Identification of major programs:

Assistance Listing Number	*Name of Federal Programs or Cluster*
21.027	U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds
21.027	U.S. Department of Treasury Passed-through the Judicial Council of Georgia Coronavirus State and Local Fiscal Recovery Funds
14.228	U.S. Department of Housing and Urban Development Passed-through the Georgia Department of Community Affairs Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee?	____Yes	_X_ No

SECTION II – FINANCIAL STATEMENT FINDINGS

23-1 Segregation of Duties

Condition: This was reported as a prior year finding. There is not appropriate segregation of duties between recording, distribution, and reconciliation of cash accounts and other operational functions within various County departments.

Criteria: Internal controls should be in place, which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Effect: Failure to periodically segregate duties between recording, distribution, and reconciliation of cash accounts can lead to the misappropriation of funds without such actions being detected during the normal course of business.

Recommendation: The duties of recording, distribution, and reconciliation of cash accounts should be segregated between employees.

Auditee's Response: We concur with the finding. We have segregated duties within a limited staff to the extent possible and will work toward further segregation of duties.

SECTION III – FEDERAL AWARD FINDINGS and QUESTIONED COSTS

None Reported